



ALCOHOLIC LIQUOR DUTIES ACT 1986

WINE AND MADE-WINE (AMENDMENT) REGULATIONS 1997

Laid before Tynwald 20th May 1997

Coming into operation 1st April 1997

In exercise of the powers conferred on the Treasury by sections 52(1) and 58(3) of the Alcoholic Liquor Duties Act 1986(a), section 143A of the Customs and Excise Management Act 1986(b) and of all other powers enabling it in that behalf, the following Regulations are hereby made:

Citation and commencement

1. These Regulations may be cited as the Wine and Made-Wine (Amendment) Regulations 1997 and shall be deemed to have come into operation on 1st April 1997.

Amendment of the Wine and Made-Wine Regulations 1990

2. (1) The Wine and Made-Wine Regulations 1990(c) shall be amended as follows.

(2) In regulation 11(1) -

(a) for the words "the time it is sent out of that winery" substitute -

"the earlier of the following times -

(i) the time it is consumed at that winery;
or

(ii) the time it is sent out from that winery;" and

(b) for "remitted." in subparagraph (b) substitute "remitted;" and after that subparagraph insert -

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- (a) 1986 c.35.
(b) 1986 c.34.
(c) G.C. No. 91/90.

"(c) where the time of consumption of the wine or made-wine at a winery cannot be established to the Treasury's satisfaction (for the purposes of determining the appropriate rate of duty in relation to the excise duty point specified by subparagraph (i)), the rate of duty shall be taken to be the highest rate in force during the preceding 12 calendar months ending on the day before the time when the Treasury can, for the first time, made an assessment of the excise duty due (as governed by section 12 of the Finance Act 1994(a)) in respect of that consumption."

(3) In regulation 13(c) insert after the word "winery" -

"for any reason (other than the reason that the cider was consumed at those premises)".

(4) In regulation 14(b) for the word "produced" substitute "made".

Made this 9th day of April 1997



Minister for the Treasury

(a) 1994 c.9., of Parliament, as applied in the Island by S.D. No. 369/94.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into operation on 1st April 1997, and they amend the Wine and Made-Wine Regulations 1990 (G.C. No. 91/90) (called "the Wine Regulations") as explained below. The Wine Regulations were amended by the Wine and Made-Wine (Amendment) Regulations 1996 (S.D. No. 702/96).

Regulation 2(2) of these Regulations amends regulation 11(1) of the Wine Regulations by adding an excise duty point, viz the time that any wine, or made-wine, is consumed at a winery. Regulation 2(2) also adds a subparagraph (c) to the proviso of regulation 11(1) of the Wine Regulations, which governs the appropriate rate of excise duty where the time of any consumption of wine, or made-wine, at the winery cannot be determined to the satisfaction of the Treasury.

Regulation 2(3) amends regulation 13(c) of the Wine Regulations, so that any consumption of wine or made-wine at the winery is excluded from the operation of the last mentioned regulation.

Regulation 2(4) substitutes the more appropriate word "made" for "produced" in regulation 14(b) of the Wine Regulations.