



ALCOHOLIC LIQUOR DUTIES ACT 1986  
CIDER AND PERRY (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 Cider and Perry (Amendment) Regulations 1997 and shall be deemed to have come into operation on 1st April 1997.

Amendment of the Cider and Perry Regulations 1990

2. (1) The Cider and Perry Regulations 1990(c) shall be amended as follows.

(2) In regulation 11(1) -

(a) for the words "the time it is sent out of those cider premises" substitute

"the earlier of the following times -

(i) the time it is consumed at those premises; or

(ii) the time it is sent out from those premises;" and

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

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- (a) 1986 c.35.  
(b) 1986 c.34.  
(c) G.C. No. 92/90.

"(c) where the time of consumption of cider at cider premises 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, make 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 the following after the word "premises" -

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

Made this

9<sup>th</sup> day of

April

1997



Minister for the Treasury

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(a) 1994 c.9 of Parliament, applied in the Island by S.D. 369/94.

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#### EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into operation on 1st April 1997, and they amend the Cider and Perry Regulations 1990 (G.C. No. 92/90) (called "the Cider Regulations"), as explained below. The Cider Regulations were amended by the Cider and Perry (Amendment) Regulations 1996 (S.D. No. 603/96).

Regulation 2(2) of these Regulations amends regulation 11(1) of the Cider Regulations by adding an excise duty point, viz the time that any cider is consumed on cider premises. Regulation 2(2) also adds a subparagraph (c) to the proviso of regulation 11(1) of the Cider Regulations governing the appropriate rate of excise duty where the time of any consumption of cider at the cider premises cannot be determined to the satisfaction of the Treasury.

Regulation 2(3) of the Regulations amends regulation 13(c) of the Cider Regulations, so that any consumption of cider at cider premises is excluded from the operation of the last mentioned regulation.