



CUSTOMS AND EXCISE ACTS 1986

CIDER AND PERRY AND WINE AND MADE-WINE (AMENDMENT) REGULATIONS 2007

Laid before Tynwald

20th February 2007

Coming into operation

1st February 2007

In exercise of the powers conferred on the Treasury by section 134 of the Customs and Excise Management Act 1986^(a), and sections 52(1) and 58(3) of the Alcoholic Liquor Duties 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 and Wine and Made-wine (Amendment) Regulations 2007 and come into operation on 1st February 2007.

Cider and perry

2. (1) The Cider and Perry Regulations 1990^(c) are amended as follows.
- (2) Omit regulation 22.
- (3) Omit regulation 23(1)(b).
- (4) In the proviso to regulation 23(1) omit "and making payment" and "and payment shall be made".
- (5) For regulation 23(2) substitute –
- “(2) Unless payment of the duty is deferred, it must be paid at or before the excise duty point prescribed by regulation 11(1).
- (3) A registered maker is approved for the purpose of deferring payment of the duty for so long as he complies with the conditions imposed by or under this regulation.
- (4) A registered maker who is approved may defer payment of duty that is payable by him until the fifteenth day of the accounting period following that in which the excise duty point fell.

^(a) 1986 c.34.

^(b) 1986 c.35.

^(c) S.D. No. 92/90.

But if that day is not a business day, payment may only be deferred until the last business day before that day.

(5) As a condition of his being approved (or continuing to be approved), the Treasury may require a registered maker to provide security, or further security, for duty.

(6) It is a condition of approval that any security must be given in the form and amount that the Treasury requires.”.

Wine and made-wine

3. (1) The Wine and Made-wine Regulations 1990^(d) are amended as follows.

(2) Omit regulation 22.

(3) Omit regulation 23(1)(b).

(4) In the proviso to regulation 23(1) omit “and making a payment” and “and payment shall be made”.

(5) For regulation 23(2) substitute –

“(2) Unless payment of the duty is deferred, it must be paid at or before the excise duty point prescribed by regulation 11(1).

(3) A licensed producer is approved for the purpose of deferring payment of the duty for so long as he complies with the conditions imposed by or under this regulation.

(4) A licensed producer who is approved may defer payment of duty that is payable by him until the fifteenth day of the accounting period following that in which the excise duty point fell.

But if that day is not a business day, payment may only be deferred until the last business day before that day.

(5) As a condition of his being approved (or continuing to be approved), the Treasury may require a licensed producer to provide security, or further security, for duty.

(6) It is a condition of approval that any security must be given in the form and amount that the Treasury requires.”.

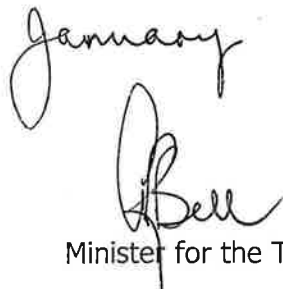
Made this

24th

day of

January

2007


Minister for the Treasury

^(d) S.D. No. 91/90.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations come into operation on 1st February 2007. They amend the Cider and Perry Regulations 1990 and the Wine and Made-wine Regulations 1990. In each case the amendments have an identical effect.

The general powers to require those who make cider and perry and those who produce wine or made-wine to give security for payment of excise duty are abolished. The arrangements for payment of excise duty on cider and perry and wine and made-wine are revised. Excise duty is payable either at the excise duty point or under deferred payment arrangements. If it is paid under deferred payment arrangements security for excise duty may be required.

