



SPIRITS REGULATIONS 1992

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Government Circular No. 1992/0024



Alcoholic Liquor Duties Act 1986
Customs and Excise Management Act 1986

SPIRITS REGULATIONS 1992¹

Approved by Tynwald: 18 February 1992
Made: 29 January 1992

In exercise of the powers conferred on the Treasury by section 94 of the Customs and Excise Management Act 1986¹, sections 2, 3, 12 and 14 of the Alcoholic Liquor Duties Act 1986² and all other powers enabling it in that behalf, the following Regulations are hereby made: —

PART I - PRELIMINARY

1 Citation, commencement and revocation

- (1) These Regulations may be cited as the Spirits Regulations 1992 and shall be deemed to have come into operation on 1st January 1992.
- (2) The public documents mentioned in Schedule 1 are hereby revoked to the extent specified in column 3 of that Schedule.
- (3) The public document mentioned in Schedule 2 is amended in accordance with column 3 of that Schedule.

2 [Revoked]²

3 Interpretation

In these Regulations —

“**the Act**” [Revoked]³

“**approved**” [Revoked]⁴

“**approved saccharometer**” [Revoked]⁵

“**class of spirits**” means one of the classes of spirits specified from time to time for the purpose of these Regulations in a notice published by the Treasury;

¹ c.34

² c.35

- “**the Commissioners**” means the Commissioners of Customs and Excise;
- “**the Contents by Weight Table**”, “**the Laboratory Alcohol Table**” and “**the Practical Alcohol Tables**” mean respectively a set of tables of which a copy, signed by the Chairman of the Commissioners and identifying the tables as being ones to which these Regulations relate, has been deposited in the office of the Queen’s Remembrancer at the Royal Courts of Justice;
- “**distillation period**” means the period prescribed by regulation 10 in respect of each class of spirits;
- “**distiller**” [Revoked]⁶
- “**distiller’s warehouse**” [Revoked]⁷
- “**distillery**” [Revoked]⁸
- “**document**” [Revoked]⁹
- “**feints**” [Revoked]¹⁰
- “**hydrometer**” [Revoked]¹¹
- “**low wines**” [Revoked]¹²
- “**officer**” [Revoked]¹³
- “**plant**” means the vessels used for the manufacture, rectifying or compounding of spirits, or for the storage or processing of materials for the manufacture, rectifying or compounding of spirits or for the storage of spirits after their manufacture, rectifying or compounding;¹⁴
- “**process**” includes an operation carried on in order to manufacture spirits, and an operation on spirits after their manufacture;
- “**records**” [Revoked]¹⁵
- “**still**” [Revoked]¹⁶
- “**sugar**” [Revoked]¹⁷
- “**thermometer**” [Revoked]¹⁸
- “**warehouse**” means a place of security approved by the Treasury under subsection (1) (whether or not it is also approved under subsection (2)) of section 93 of the Customs and Excise Management Act 1986 and also includes a distiller’s warehouse;
- “**warehouse vat**” means a vessel which forms the whole or a part of a distiller’s warehouse;
- “**wash**” [Revoked]¹⁹
- “**wort**” [Revoked]^{20 21}

PART II - APPROVAL OF PLANT AND PROCESSES AND ENTRY OF PREMISES

4 Approval of plant and processes

- (1) Before a distiller manufactures spirits he shall make application in writing or by means of an electronic communication to the Treasury for approval of the plant and processes he intends to use.²²
- (2) Any application made under paragraph (1) shall be accompanied by a description of the processes referred to in it, and a description of the plant referred to in it, together with such additional information as the Treasury may require.²³
- (3) No distiller shall begin to manufacture spirits until he has received the approval of the Treasury of the plant and processes referred to in his application under paragraph (1), and any such approval may be given subject to conditions.
- (4) The Treasury may for reasonable cause at any time vary or add to any conditions imposed on the approval of any plant or process, or withdraw any such approval.

5 [Revoked]²⁴

6 Variations to plant or processes

- (1) A distiller receiving approval under regulation 4 shall ensure that any plant or process so approved is not significantly varied, altered or changed unless the variation, alteration or change is first approved by the Treasury, and any such approval may be given subject to conditions.²⁵
- (2) Application for the approval of any variation, alteration or change to any plant or process shall be in such form and manner and shall provide such details, including a written description, drawing or model, as the Treasury may require.
- (3) The Treasury may for reasonable cause at any time vary or add to any conditions imposed on the approval of any variation, alteration or change of any plant or process, or withdrawn any such approval.

7 Rectifiers and compounders: entry of premises and plant

- (1) No person shall make use, for rectifying or compounding spirits, of any premises or plant unless they have first made entry of that premises or plant.
- (2) Paragraph (1) does not apply in respect of operations carried out in a warehouse or to persons authorised in accordance with section 7(1) or 9(1) of the Alcoholic Liquor Duties Act 1986.²⁶

7 [Revoked]²⁷

8 [Revoked]²⁸

PART III - CONDUCT OF PROCESSES

9 [Revoked]²⁹

10 Distillation periods

- (1) A distiller shall conduct his operations in separate distillation periods for each class of spirits.³⁰
- (2) A distiller may conduct his operations so that more than one distillation period is in progress at any one time.
- (3) In respect of each batch of wort which he makes, the distiller shall specify to which distillation period it belongs, and a distillation period shall commence at the date when production of the earliest of the wort included in it commences.
- (4) Each distillation period shall end when all the wort specified to belong to it has been distilled and the feints and spirits produced therefrom have been conveyed into their receivers and account has been taken of them.
- (5) Save as the Treasury may otherwise allow, a distiller shall conduct his operations so that no distillation period exceeds one month in length.³¹

11 Produce of distillation periods

- (1) Save as the Treasury may otherwise allow, a distiller shall ensure that the produce of any distillation period is not mixed with any other matter until account of that produce has been taken in such manner and to such an extent as the Treasury may require.³²
- (2) Notwithstanding paragraph (1), before account is taken of the produce of any distillation period it may be mixed with feints of which account has been taken in any earlier distillation period.

12 [Revoked]³³

13 [Revoked]³⁴

14 [Revoked]³⁵

15 [Revoked]³⁶

16 [Revoked]³⁷

PART IV - TAKING ACCOUNT OF SPIRITS PRODUCED

17 [Revoked]³⁸

18 Ascertainment of strength of spirits

- (1) Subject to paragraph (2), the strength of spirits may be ascertained —
 - (a) by means of a hydrometer, a thermometer and Volume 2 of the Practical Alcohol Tables; or³⁹
 - (b) by determining the density of the spirits in air at 20 degrees Celsius and taking the strength of the spirits to be the percentage of alcohol by volume corresponding to that density in the Laboratory Alcohol Table, provided that where the density of any spirits determined as aforesaid falls between any two consecutive numbers in that table the strength shall be determined by linear interpolation; or⁴⁰
 - (c) by a method set out in the Annex to Commission Regulation (EC) No 2870/2000 of 19 December 2000, laying down Community reference methods for the analysis of spirits drinks, as it had effect in the Island immediately prior to IP completion day.⁴¹
- (2) Where spirits contain any substance other than alcohol and water the Treasury may either —
 - (a) require that the strength of the spirits be ascertained by any of the means prescribed by this Part of these Regulations after removing from the spirits any such substance to the extent which it considers necessary by distillation or such other process as it directs and adding water to replace the volume so removed; or
 - (b) allow the strength of the spirits to be ascertained, as though they contained alcohol and water only, by any of the means prescribed by this Part of these Regulations.

19 Ascertainment of volume of spirits

- (1) The volume of spirits contained in any container may be ascertained for any purpose by such method involving weight, measure or gauge as the Treasury may approve.
- (2) Where the Treasury under paragraph (1) of this Regulation approves ascertainment by weighing, the volume shall be calculated by means of a hydrometer and the Contents by Weight Table.⁴²

20 Application of regulations 18 and 19

Regulations 18 and 19 shall apply to spirits, and any fermented liquor other than wash.⁴³

PART V - DISTILLERS' RECORDS

21 [Revoked]⁴⁴

22 [Revoked]⁴⁵

23 [Revoked]⁴⁶

24 [Revoked]⁴⁷

25 Quarterly distillery returns

Within 14 days of the end of each calendar quarter the distiller shall furnish to the Treasury a return in respect of that quarter, which shall be made in such form and manner and shall contain such particulars as the Treasury may from time to time direct.⁴⁸

PART VI - WAREHOUSING**26 Warehousing**

- (1) A distiller shall not warehouse any spirits until he has taken account of them in such manner and to such extent as the Treasury may require.⁴⁹
- (2) Save as the Treasury may otherwise allow, when spirits of which account has been taken are contained in a spirit receiver which is not also a warehouse vat the distiller shall remove them to a warehouse immediately.⁵⁰

- (3) When spirits of which account has been taken are contained in a spirit receiver which is also a warehouse vat those spirits shall be deemed to be warehoused as soon as account of them has been taken.⁵¹
- (4) [Revoked]⁵²
- (5) Where spirits remain in a warehouse vat which is also a spirit receiver, the distiller shall take account of such spirits before the warehouse vat is used as a spirit receiver.⁵³

MADE 29 JANUARY 1992

SCHEDULE 1

Regulation 1(2)

PUBLIC DOCUMENTS REVOKED

G.C. No.	Title	Extent of revocation
219/79	The Spirits Regulations (Application) Order 1979.	Item 2 of Schedule 1. Schedule 3.
129/82	The Spirits Regulations (Application) Order 1982.	The whole Order.
328/88	The Spirits (Rectifying, Compounding and Drawback) Regulations 1988.	Schedule 1.



SCHEDULE 2

Regulation 1(3)

PUBLIC DOCUMENTS AMENDED

G.C. No.	Title	Amendment
227/79	The Customs and Excise (Metrication of Alcoholic Liquor Duties) Order 1979.	In Schedule 3 after the entry relating to regulation 1 insert – “2 Amendment Omit to the Spirits Regulations 1952.”

SCHEDULE 3⁵⁴

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Reg 2 revoked by SD252/13.

³ Definition of “the Act” revoked by SD252/13.

⁴ Definition of “approved” revoked by SD252/13.

⁵ Definition of “approved saccharometer” revoked by SD288/06.

⁶ Definition of “distiller” revoked by SD252/13.

⁷ Definition of “distiller’s warehouse” revoked by SD252/13.

⁸ Definition of “distillery” revoked by SD252/13.

⁹ Definition of “document” revoked by SD288/06.

¹⁰ Definition of “feints” revoked by SD252/13.

¹¹ Definition of “hydrometer” revoked by SD288/06.

¹² Definition of “low wines” revoked by SD252/13.

¹³ Definition of “officer” revoked by SD288/06.

¹⁴ Definition of “plant” amended by SD288/06 and by SD252/13.

¹⁵ Definition of “records” revoked by SD288/06.

¹⁶ Definition of “still” revoked by SD252/13.

¹⁷ Definition of “sugar” revoked by SD288/06.

¹⁸ Definition of “thermometer” revoked by SD288/06.

¹⁹ Definition of “wash” revoked by SD252/13.

²⁰ Definition of “wort” revoked by SD252/13.

²¹ Reg 3 amended by SD252/13.

²² Para (1) amended by SD288/06.

²³ Para (2) amended by SD288/06.

²⁴ Reg 5 revoked by SD288/06.

²⁵ Para (1) amended by SD288/06.

²⁶ New reg 7 inserted by SD252/13.

²⁷ Reg 7 revoked by SD288/06.

²⁸ Reg 8 revoked by SD288/06.

²⁹ Reg 9 revoked by SD288/06.

³⁰ Para (1) amended by SD288/06.

³¹ Para (4) amended by SD288/06.

³² Para (1) amended by SD288/06.

³³ Reg 12 revoked by SD288/06.

³⁴ Reg 13 revoked by SD288/06.

³⁵ Reg 14 revoked by SD288/06.

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- ³⁶ Reg 15 revoked by SD288/06.
- ³⁷ Reg 16 revoked by SD288/06.
- ³⁸ Reg 17 revoked by SD288/06.
- ³⁹ Subpara (a) amended by SD252/13.
- ⁴⁰ Subpara (b) amended by SD252/13.
- ⁴¹ Subpara (c) inserted by SD288/06 and amended by SD2019/0168 (as amended by SD2020/0403), with effect from 31/12/2020 at 23:00.
- ⁴² Para (2) amended by SD252/13.
- ⁴³ Reg 20 amended by SD485/05.
- ⁴⁴ Reg 21 revoked by SD288/06.
- ⁴⁵ Reg 22 revoked by SD288/06.
- ⁴⁶ Reg 23 revoked by SD288/06.
- ⁴⁷ Reg 24 revoked by SD288/06.
- ⁴⁸ Reg 25 amended by SD288/06.
- ⁴⁹ Para (1) amended by SD288/06.
- ⁵⁰ Para (2) amended by SD288/06 and by SD252/13.
- ⁵¹ Para (3) amended by SD288/06 and by SD252/13.
- ⁵² Para (4) revoked by SD288/06.
- ⁵³ Para (5) amended by SD288/06 and by SD252/13.
- ⁵⁴ Sch 3 revoked by SD288/06.