

1982 No. 1575
CUSTOMS AND EXCISE
The Immature Spirits (Rum) Order 1982

<i>Made</i> - - - - -	<i>4th November 1982</i>
<i>Laid before the House of Commons</i>	<i>11th November 1982</i>
<i>Coming into Operation</i>	
<i>Articles 1 and 2</i> - - - - -	<i>1st March 1983</i>
<i>Article 3</i> - - - - -	<i>1st March 1984</i>

The Treasury, in exercise of the powers conferred on them by section 9 of the Finance Act 1982^(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Immature Spirits (Rum) Order 1982 and shall come into operation, as to articles 1 and 2, on 1st March 1983 and, as to article 3, on 1st March 1984.

2. In section 31 of the Alcoholic Liquor Duties Act 1979^(b) (restriction on delivery of immature spirits for home use) there shall be substituted for the words “2 years” (which apply to rum) the words “1 year”.

3.—(1) Section 31(1) of the Alcoholic Liquor Duties Act 1979 (as modified by article 2 above) shall be amended as follows.

(2) The words “or, in the case of rum, at least 1 year” shall be deleted.

(3) At the end of the subsection there shall be added—

“; or

(k) to rum”.

John Selwyn Gummer,
Alastair Goodlad,
 Two of the Lords Commissioners
 of Her Majesty's Treasury

4th November 1982.

^(a) 1982 c. 39.

^(b) 1979 c. 4.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order substitutes a period of 1 year in place of the period of 2 years for which rum must be warehoused under section 31 of the Alcoholic Liquor Duties Act 1979 before it is delivered for home use. This change takes place on 1st March 1983. From 1st March 1984 the period of 1 year will be removed by amending section 31 and thereafter rum will no longer be required to be warehoused before delivery for home use.

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