
STATUTORY INSTRUMENTS

1991 No. 2564

CUSTOMS AND EXCISE

The Spirits Regulations 1991

Made - - - - *11th November 1991*

Laid before Parliament *19th November 1991*

Coming into force - - *1st January 1992*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(1), sections 2, 3, 13 and 15 of the Alcoholic Liquor Duties Act 1979(2) and all other powers enabling them in that behalf, hereby make the following Regulations:

-
- (1) 1979 c. 2; section 93 was amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraph 2, and the Finance Act 1986 (c. 41) section 4 and Schedule 3.
- (2) 1979 c. 4; section 2 was substituted by S.I.1979/241; sections 2, 13(1) and (1A) and 15(6) were amended by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, paragraphs 10, 12 and 14 respectively; section 4(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).