STATUTORY INSTRUMENTS

2015 No. 2050

EXCISE

The Alcoholic Liquor Duties (Alcoholic Ingredients Relief) Regulations 2015

Made - - - -	*16th December 2015*
Laid before Parliament	*17th December 2015*
Coming into force - -	*1st February 2016*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972(**1**) having been designated(**2**) for the purposes of that section in relation to excise matters of the EU and payment of excise duty(**3**).

Citation, commencement and application

1.—(1) These Regulations may be cited as the Alcoholic Liquor Duties (Alcoholic Ingredients Relief) Regulations 2015.

(2) These Regulations come into force on 1st February 2016.

(3) These Regulations apply where dutiable alcoholic liquor is used as an ingredient in the production or manufacture of a product or converted into vinegar on or after the date on which these Regulations come into force.

(4) In paragraph (3)—

(a) "a product" refers to a product falling within section 4(2) of the Finance Act 1995(**4**),

(**1**) 1972 c. 68; section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51) and Part 1 of the Schedule to the European Union (Amendment) Act 2008 (c. 7).

(**2**) S.I. 1980/865 (excise matters of the European Union) and S.I. 1982/529 (payment of excise duty). These instruments designate the Commissioners of Customs and Excise for the purposes of section 2(2) of the European Communities Act 1972. The functions of the Commissioners of Customs and Excise have been transferred to the Commissioners for Her Majesty's Revenue and Customs. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference in an instrument to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**3**) Article 4(1) of S.I. 2011/1043 substitutes "European Union" for references to "European Communities" in S.I. 1980/865 and section 3(6) of the European Union (Amendment) Act 2008 provides that a reference in an instrument to all or any of the Communities shall, in the application of the instrument after the coming into force of the Act, be treated as being a reference to the EU.

(**4**) 1995 c. 4.