This Statutory Instrument has been made in consequence of a defect in S.I. 2015/1516 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2015 No. 1921

EXCISE

The Wholesaling of Controlled Liquor (Amendment) Regulations 2015

Made - - - -	*18th November 2015*
Laid before the House of Commons - - - -	*20th November 2015*
Coming into force - -	*1st January 2016*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 88E of the Alcoholic Liquor Duties Act 1979(**1**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Wholesaling of Controlled Liquor (Amendment) Regulations 2015 and come into force on 1st January 2016.

Amendment to the Wholesaling of Controlled Liquor Regulations 2015

2.—(1) The Wholesaling of Controlled Liquor Regulations 2015(**2**) are amended as follows.

(2) For regulation 20 (interpretation of Part 5 - Penalties), substitute—

"**20.** In this Part "P" means—

(a) a person who contravenes any requirement imposed by regulations 5(1), 5(3), 6(3) or 8 of these Regulations; or

(b) a person who contravenes any condition or restriction of an approval to carry on a controlled activity given to that person.".

(3) In paragraph (1) of regulation 25 (forfeiture), for sub-paragraphs (b) and (c) substitute—

(**1**) 1979 c. 4; section 88E was inserted by the Finance Act 2015 (c. 11), section 54(3). The power to make regulations under that section is conferred on "the Commissioners" and, by virtue of section 4(3), "the Commissioners" has the same meaning as given in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of that Act (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraphs 20 and 22 (b)) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".

(**2**) S.I. 2015/1516.