1952 No. 2227

The Manufacture in Warehouse of Cavendish or Negrohead Tobacco Regulations, 1952

Made - - - -	*29th December*, 1952
Laid before Parliament	30*th December*, 1952
Coming into Operation	1*st January*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (1) of section one hundred and seventy-seven and subsection (1) of section two hundred and eighteen of the Customs and Excise Act, 1952(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. A tobacco manufacturer who manufactures in warehouse any cavendish or negrohead tobacco (hereinafter referred to as a "manufacturer") shall enter in a tobacco stock book provided by the Commissioners, in such manner and at such times as they may direct, the weights, quantities and such other particulars as they may require, of—

(*a*) all unmanufactured tobacco and other materials received by him into the warehouse for the purpose of being manufactured;

(*b*) all such tobacco and other materials consumed in such manufacture;

(*c*) all unmanufactured tobacco, stalks, waste and other refuse of tobacco and other materials remaining after or caused by such manufacture;

(*d*) all cavendish or negrohead tobacco—

(i) produced by such manufacture,

(ii) made up into packets, labelled and delivered for home consumption, and

(iii) re-warehoused in the warehouse for home consumption or otherwise; and

(*e*) all tobacco stalks, waste and other refuse of tobacco—

(i) destroyed in the warehouse, or

(ii) re-warehoused in the warehouse.

2. A manufacturer shall not cancel or obliterate or, except with the permission and in the presence of the officer, alter any entry in such tobacco stock book.

3. A manufacturer shall keep in the warehouse the tobacco stock book available at all times for inspection by an officer who may make notes therein or take extracts therefrom.

4. A manufacturer shall balance the account in the tobacco stock book at the end of each month and at such other times as the officer may require.

5. A manufacturer shall enter for warehousing in the warehouse all cavendish or negrohead tobacco as soon as it shall have been manufactured and then at his option shall—

(*a*) enter such tobacco for home consumption, pay duty thereon, remove it to a room specially approved as a duty room, and there packet and label such tobacco in the manner directed by the Commissioners, or

(*b*) deliver to the officer a packing notice specifying such particulars as the Commissioners may require, and shall pack such tobacco into cases or packages, marked as required by the Commissioners, and shall then re-warehouse such cases or packages in the warehouse.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

6. A manufacturer shall—

(*a*) destroy to the satisfaction of the officer, or

(*b*) export, or

(*c*) remove to premises approved for purposes authorised by the Commissioners in pursuance of section one hundred and eighty-two of the said Act, or

(*d*) remove to a warehouse approved for the deposit, keeping and securing of such tobacco,

all tobacco stalks, waste and other refuse of tobacco, within one month from the operation in warehouse which produced them, failing which he shall, if so required by the officer, pack such tobacco stalks, waste and other refuse of tobacco into packages marked in the manner so required by the Commissioners and shall re-warehouse such packages in the warehouse.

7. A manufacturer shall on the first day of each month furnish to the officer a statement in writing—

(*a*) giving particulars of any cavendish or negrohead tobacco in the manufacture of which he intends to use any tobacco dutiable at other than the full rate, and

(*b*) specifying the proportion of such tobacco to be used.

He shall not manufacture any tobacco otherwise than in accordance with such statement unless he shall have previously notified the officer and furnished another statement to him.

8. A manufacturer shall, if so required by an officer, produce to him any records or documents relating to the manufacture of cavendish or negrohead tobacco in the warehouse which the officer may require for verification of the entries in the tobacco stock book, or of the statement required under Regulation 7 of these Regulations.

9. A manufacturer shall, at least once in each year, or more frequently if so required by the officer, in the presence of the officer weigh the stock of all tobacco and of all other materials remaining in warehouse, and shall take an account and strike a balance of all tobacco and other materials received into the warehouse, and of all manufactured tobacco, stalks and refuse of tobacco delivered therefrom.

10. A manufacturer shall, if so required by the Commissioners, remove packages of cavendish or negrohead tobacco remaining in the warehouse more than twelve months to a warehouse approved for the deposit, keeping and securing of such tobacco.

11. A manufacturer may receive into the warehouse for use in the manufacture of cavendish or negrohead tobacco—

(*a*) spirits, sugar or glucose without payment of duty, and

(*b*) sugar or glucose produced in the United Kingdom on which duty has been paid, and drawback may be paid thereon subject to the following conditions—

(i) in the case of sugar or glucose deposited on drawback, the manufacturer shall furnish to the officer a statement in an approved form giving full particulars of the sugar or glucose, together with a declaration made by the glucose manufacturer or sugar producer in such form as the Commissioners may require,

(ii) each package of sugar or glucose shall contain not less than one hundred pounds weight and shall be marked with a distinguishing number and the net weight, and

(iii) on receipt, the spirits, sugar or glucose shall, if so required by the officer, be rendered unfit for ordinary consumption by the addition of such a decoction of tobacco as the Commissioners may direct, failing which the spirits, sugar or glucose shall, if the officer so requires and until they are taken into use, be secured in a specially approved compartment of the warehouse.

12. Nothing in these Regulations shall apply to the manufacture of tobacco elsewhere than in a warehouse approved for the manufacture of cavendish or negrohead tobacco.

13. In these Regulations unless the context otherwise requires—

" approved " means approved by the Commissioners ;

" glucose manufacturer " means a person holding a licence to manufacture glucose under section two hundred and eleven of the said Act ;

" officer " means the proper officer of Customs and Excise ;

" sugar producer " means any person who produces sugar from material on which duty has been paid and includes a manufacturer of sugar who has delivered sugar of his own manufacture on payment of duty ;

" tobacco manufacturer " means a person holding a licence to manufacture tobacco under section one hundred and seventy-five of the said Act ;

" warehouse " means a warehouse approved by the Commissioners for the manufacture of cavendish or negrohead tobacco.

14. The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

15. The Sugar or Glucose (Deposit on Drawback) Regulations, 1928(**b**), are hereby revoked.

16. These Regulations may be cited as the Manufacture in Warehouse of Cavendish or Negrohead Tobacco Regulations, 1952, and shall come into operation on the first day of January, 1953.

Dated this 29th day of December, 1952.

F. N. Roberts,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations, made under subsection (1) of section one hundred and seventy-seven and subsection (1) of section two hundred and eighteen of the Customs and Excise Act, 1952, require a tobacco manufacturer making cavendish or negrohead tobacco in a bonded factory to maintain records of the receipt and disposal of his duty-free materials ; also of the tobacco he manufactures and of the waste products. They also regulate the receipt of spirits, sugar and glucose for duty-free use and the final disposal of the manufactured tobacco and the waste products. The Regulations substantially reproduce certain detailed provisions of the Manufactured Tobacco Act, 1863, repealed as from 1st January, 1953, by the Customs and Excise Act, 1952, and the Sugar or Glucose (Deposit on Drawback) Regulations, 1928, which are revoked by the new Regulations.

(a) 52 & 53 Vict. c. 63.
(b) S.R. & O. 1928/642; Rev. XXI, p. 544; 1928, p. 1194.