



# Finance Act 1991

## 1991 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Duties of excise: other provisions*

#### 7 Beer duty

- (1) For section 36 of the Alcoholic Liquor Duties Act 1979 (charge on beer imported into, or brewed in, the United Kingdom of an excise duty at a rate per hectolitre for every degree by which the original gravity of the beer exceeds 1000 degrees) there shall be substituted—

##### **“36 Beer: charge of excise duty**

- (1) There shall be charged on beer—
- (a) imported into the United Kingdom, or
  - (b) produced in the United Kingdom,
- a duty of excise at the rate of £10.60 per hectolitre per cent. of alcohol in the beer.
- (2) Subject to the provisions of this Act—
- (a) the duty on beer produced in, or imported into, the United Kingdom shall be charged and paid, and
  - (b) the amount chargeable in respect of any such duty shall be determined and become due,
- in accordance with regulations under section 49 below.”

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- (2) After section 41 of that Act (which specifies certain reliefs from duty) there shall be inserted—

**“41A Suspension of duty: registration of persons and premises**

- (1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
- (a) which has been produced in, or imported into, the United Kingdom, and
  - (b) which is chargeable as such with excise duty, without payment of that duty.
- (2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless—
- (a) he is a registered brewer or a packager of beer; and
  - (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.
- (4) No premises shall be registered under this section unless—
- (a) they are used for the production or packaging of beer, or
  - (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,
- and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.
- (5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.
- (6) The Commissioners may at any time for reasonable cause—
- (a) revoke or vary the terms of their registration of any person or premises under this section; or
  - (b) restrict the premises which are so registered.
- (7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—
- (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
  - (b) for securing and collecting the duty on any such beer held on registered premises;
  - (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;

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- (d) for such persons as may be prescribed to be liable to pay the duty on any such beer held on, or removed without payment of duty from, registered premises, and for the circumstances in which, and the time at which, they are liable to do so.
- (8) If any person contravenes or fails to comply with any condition of registration under this section he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer in respect of which the offence was committed shall be liable to forfeiture.
- (9) In this section—
  - “prescribed” means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;
  - “registered premises” means premises registered under this section.”
- (3) For sections 47 and 48 of that Act (licences to brew beer and to use premises for adding solutions to beer) there shall be substituted—

**“47 Registration of producers of beer**

- (1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.
- (2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.
- (3) An application for the registration under this section of any person required to be so registered in respect of any premises—
  - (a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and
  - (b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.
- (4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, he shall be liable on summary conviction to a penalty not exceeding level 4 on the standard scale; and any beer or worts produced in contravention of that provision shall be liable to forfeiture.
- (5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer or worts in respect of which the offence was committed shall be liable to forfeiture.”
- (4) The enactments and instruments mentioned in Schedule 2 to this Act shall have effect with the amendments specified in that Schedule.

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- (5) This section shall come into force on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be so appointed for different provisions or for different purposes.
- (6) An order under subsection (5) above may contain such saving or transitional provision as the Commissioners think fit; and, without prejudice to the generality of the foregoing, any such order may include provision—
- (a) for treating beer—
    - (i) produced, or in the process of being produced, before the relevant day, and
    - (ii) held on, or in the process of being transported between, registered premises on that day,
 as beer produced on or after that day and chargeable accordingly, and
  - (b) for the remission or repayment of any duty charged or paid in respect thereof under provisions replaced by this section and Schedule 2 to this Act.
- (7) In this section—
- “the Commissioners” means the Commissioners of Customs and Excise;
  - “registered premises” means—
    - (a) premises which, on the relevant day, are registered under section 41A of the Alcoholic Liquor Duties Act 1979, or
    - (b) premises in respect of which, on that day, a person is registered under section 47 of that Act;
  - “the relevant day” means the day appointed for the coming into force of subsection (1) of the section 36 substituted by subsection (1) above.

## **8 Vehicles excise duty: exemptions**

- (1) The Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In section 4(1) (exemptions) after paragraph (ca) there shall be inserted—
- “(cb) vehicles used solely as mine rescue vehicles or for the purpose of conveying or drawing emergency winding-gear at mines;”.
- (3) In section 4(1)(ka) (pedestrian controlled vehicles) the words “(other than mowing machines)” shall be omitted.
- (4) In section 4(2), the following definition shall be inserted before the definition of “ambulance”—
- ““fire engine” means a vehicle—
    - (a) constructed or adapted for use for the purpose of fire fighting, salvage or both, and
    - (b) used solely for the purposes of a fire brigade (whether or not one maintained under the Fire Services Act 1947);”.
- (5) In section 4(2), after the definition of “veterinary ambulance” there shall be inserted—
- ““weight unladen” shall be construed in accordance with section 190(2) of the Road Traffic Act 1988.”
- (6) Section 7(4) (power to exempt civil defence vehicles) shall cease to have effect.

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- (7) Subsections (3) and (5) above shall be deemed to have come into force on 20th March 1991.
- (8) Subsection (4) above shall be deemed to have come into force on 1st June 1991.
- (9) Subsection (6) above shall come into force on 1st October 1991.
- (10) This section shall apply in relation to the Vehicles (Excise) Act (Northern Ireland) 1972 as it applies in relation to the Vehicles (Excise) Act 1971, but with the following modifications—
  - (a) in subsection (4), for “the Fire Services Act 1947” there shall be substituted “the Fire Services (Northern Ireland) Order 1984”, and
  - (b) in subsection (5), for “section 190(2) of the Road Traffic Act 1988” there shall be substituted “Article 2(3) of the Road Traffic (Northern Ireland) Order 1981”.

## **9 Vehicles excise duty: combined transport**

- (1) The Vehicles (Excise) Act 1971 (“the 1971 Act”) and the Vehicles (Excise) Act (Northern Ireland) 1972 (“the 1972 Act”) shall be amended as follows.
- (2) After section 18A of the 1971 Act there shall be inserted—

*“Rebate of duty*

### **18B Combined transport of goods**

- (1) This section applies to any goods vehicle which—
  - (a) has a plated gross weight or a plated train weight which exceeds 3,500 kilograms, or
  - (b) has neither a plated gross weight nor a plated train weight, but has a design weight which exceeds 3,500 kilograms.
- (2) Where in the course of the transport of goods between member States by means of combined transport a goods vehicle to which this section applies is transported by rail in Great Britain at a time when a vehicle licence for it is in force, the holder of the licence shall, on making a claim, be entitled to receive from the Secretary of State, by way of rebate of the duty paid upon the licence, a sum of an amount calculated in accordance with the method prescribed for the purpose by the Secretary of State.
- (3) The Secretary of State may by regulations prescribe when and how a claim for a rebate under this section is to be made and the evidence to be provided in support of such a claim.
- (4) For the purposes of this section—
  - (a) goods are transported by means of combined transport where they are loaded on a goods vehicle which is transported by rail between the following points, namely the nearest suitable rail loading station to the point of loading and the nearest suitable rail unloading station to the point of unloading;
  - (b) “design weight” and “goods vehicle” have the same meanings as in Schedule 4 to this Act; and

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- (c) references to the plated gross weight or plated train weight of a goods vehicle shall be construed in accordance with paragraph 9 of that Schedule.”
- (3) Subsection (2) above shall apply in relation to the 1972 Act as it applies in relation to the 1971 Act, but with the following modifications—
  - (a) for the words “Great Britain” there shall be substituted the words “Northern Ireland”,
  - (b) for the words “plated gross weight”, in each place where they occur, there shall be substituted the words “relevant maximum weight”, and
  - (c) for the words “plated train weight”, in each place where they occur, there shall be substituted the words “relevant maximum train weight”.
- (4) In section 26(2)(a) of the 1971 Act (penalty for making false declarations) for the word “or”, in the first place where it occurs, there shall be substituted “, a claim for a rebate under section 18B of this Act or an application”.
- (5) In section 37(4) of the 1971 Act and section 34(4) of the 1972 Act (additional regulation-making powers in relation to documents required by regulations under certain provisions) after “17(1),” there shall be inserted “18B(3),”.
- (6) This section shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

## **10 Extension of Vehicles (Excise) Act 1971 to Northern Ireland**

- (1) The Vehicles (Excise) Act 1971 (“the 1971 Act”), and any other Act to the extent that it amends or extends the 1971 Act, shall extend to Northern Ireland.
- (2) In consequence of subsection (1) above—
  - (a) the 1971 Act shall have effect subject to Part I of Schedule 3 to this Act, and
  - (b) section 11 of the Finance Act 1976 (which extends the power to make regulations under the 1971 Act to require information about goods vehicles, etc.) shall have effect subject to Part II of that Schedule.
- (3) This section shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.
- (4) An order under subsection (3) above may contain such supplementary, incidental, consequential, saving or transitional provision as the Secretary of State thinks fit.