

Status: Point in time view as at 01/06/1993.

Changes to legislation: Finance Act 1991, SCHEDULE 2 is up to date with all changes known to be in force on or before 27 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

Section 7.

AMENDMENTS RELATING TO BEER DUTY

General amendment of enactments relating to beer

- 1 Subject to section 7 of this Act and the following provisions of this Schedule—
- (a) for the words “brewer for sale” or “brewers for sale”, wherever occurring in the Customs and Excise Acts 1979, the ^{M1}Licensing Act 1964 or the ^{M2}Licensing (Scotland) Act 1976, there shall be substituted respectively the words “registered brewer ” or “registered brewers ”; and
 - (b) for the word “brew”, “brews”, “brewing” or “brewed”, wherever occurring in those Acts in connection with worts or beer, there shall be substituted respectively the word “produce ”, “produces ”, “producing ” or “produced ”.

Marginal Citations

M1 1964 c. 26.

M2 1976 c. 66.

The Alcoholic Liquor Duties Act 1979 (c.4)

- 2 In section 1 of the Alcoholic Liquor Duties Act 1979, in subsection (3) (definition of beer)—
- (a) for the words “on analysis of a sample is found to be” there shall be substituted the word “is ”; and
 - (b) paragraph (b) and the word “or” immediately preceding it shall cease to have effect.
- 3 (1) In section 2 of that Act, in subsection (3A) (regulations enabling the strength, weight or volume of spirits, wine or made-wine to be ascertained by reference to information on the label of the container etc) after the word “spirits,” in both places where it occurs there shall be inserted the word “beer, ”.
- (2) In subsection (5) of that section (saving for other methods of calculating the strength, weight or volume of wine, made-wine or cider) after the words “volume of” there shall be inserted the word “beer, ”.
- (3) Subsection (6) of that section (section not to apply to beer) shall cease to have effect.

Modifications etc. (not altering text)

C1 Sch. 2 para. 3(1)(2) excluded (26.4.1993) by S.I. 1993/1152, art. 4(1).

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Commencement Information

- I1** Sch. 2 para. 3 wholly in force; para. 3 not in force at Royal Assent see s. 7(5); para. 3(1)(2) in force at 1.5.1993 and para. 3(3) in force at 1.6.1993 by S.I. 1993/1152, art. 3, Sch. 1.

4 In section 3 of that Act (meaning of, and method of ascertaining, gravity of liquids)

(a) in subsection (3), the words “Subject to subsection (5) below”, and

(b) subsection (5) (original gravity for purposes of section 38),

shall cease to have effect.

5 (1) Section 4(1) of that Act (definitions) shall be amended in accordance with the following provisions of this paragraph.

(2) The definitions of “brewer” and “brewer for sale” and of “limited licence to brew beer” shall be omitted.

(3) After the definition of “methyated spirits” there shall be inserted—

“package, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;

“packager, in relation to beer, means a person carrying on the business of packaging beer;”.

(4) After the definition of “rectifier” there shall be inserted—

“registered brewer has the meaning given by section 47(1) below;”.

Modifications etc. (not altering text)

- C2** Sch. 2 para. 5(1)(3)(4) excluded (26.4.1993) by S.I. 1993/1152, art. 4(1).

Commencement Information

- I2** Sch. 2 para. 5 wholly in force; para. 5 not in force at Royal Assent see s. 7(5); para. 5(1)(3)(4) in force at 1.5.1993 and para. 5(2) in force at 1.6.1993 by S.I. 1993/1152, art. 3, Sch. 1.

6 Sections 37, 38 and 39 of that Act (which make provision for the duty on beer brewed in the UK to be charged by reference to worts and gravity and as to the charging and payment of duty on such beer brewed by brewers for sale and by private brewers) shall cease to have effect.

7 Section 40 of that Act (duty on imported beer etc) shall cease to have effect.

8 For section 41 of that Act (exemption from duty of beer brewed for private consumption) there shall be substituted—

“41 Exemption from duty of beer produced for private consumption.

The duty on beer produced in the United Kingdom shall not be chargeable on beer produced by a person who produces beer only for his own domestic use.”

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- 9 In section 42 of that Act (drawback on exportation, removal to excise warehouse, shipment as stores etc) for subsection (3) (declaration required for beer brewed in the UK) there shall be substituted—
- “(3) In the case of beer produced in the United Kingdom, the person intending to remove, export or ship the beer shall produce to the proper officer a declaration made by the person who paid the duty on the beer, in such form and manner as the Commissioners may direct, stating the strength of the beer and the date on which the duty became payable.”
- 10 In section 43 of that Act (warehousing of beer for exportation etc) in subsection (1) (brewer for sale or wholesaler entitled to warehouse beer in excise warehouse for exportation etc) for the words “a brewer for sale there shall be substituted the words “a registered brewer, a person registered under section 41A above ”.
- 11 In section 44 of that Act (remission or repayment of duty on beer used for purposes of research or experiment) in subsection (1) for the word “brewing” there shall be substituted the words “the production of beer ”.
- 12 (1) In section 45 of that Act (repayment of duty on beer used in the production or manufacture of other beverages etc) in subsection (1) (repayment of duty) after the words “to be there shall be inserted the words “remitted or ”.
- (2) Subsection (2) of that section (remission of duty chargeable on imported beer of a strength not exceeding 1.2 per cent.) shall cease to have effect.
- 13 For section 46 of that Act (remission or repayment of duty on spoilt beer) there shall be substituted—

“46 Remission or repayment of duty on spoilt beer.

- (1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer.
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, he shall be liable on summary conviction to a penalty not exceeding level 3 on the standard scale.”

Modifications etc. (not altering text)

C3 Sch. 2 para. 13 excluded (26.4.1993) by S.I. 1993/1152, art. 4(1).

- 14 For section 49 of that Act (power to regulate manufacture of beer by brewers for sale) there shall be substituted—

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“49 Beer regulations.

- (1) The Commissioners may, with a view to managing, securing and collecting the duty on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from the duty of excise on beer, make regulations—
 - (a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;
 - (b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;
 - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
 - (d) for securing and collecting the duty;
 - (e) for determining the duties chargeable, the rates of those duties, the persons liable to pay them and in that connection prescribing the method of charging the duties, the due dates for payment and the method of payment;
 - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;
 - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;
 - (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;
 - (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.
- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.
- (3) Any person contravening or failing to comply with any regulation made under this section shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale, and any article or substance in respect of which the offence was committed shall be liable to forfeiture.”

Modifications etc. (not altering text)

C4 Sch. 2 para. 14 excluded (26.4.1993) by S.I. 1993/1152, art. 4(1).

- 15 (1) In section 49A of that Act, in subsection (1) (duty determined in accordance with regulations under section 49(1)(bb) deemed to have been paid for purposes of claims for drawback by brewers for sale)—
 - (a) for the words “brewer for sale” there shall be substituted the words “registered brewer or person registered under section 41A above”; and

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(b) for the words “section 49(1)(bb)” there shall be substituted the words “section 49(1)(e)”.

(2) In subsection (2) of that section—

- (a) for the words “brewer for sale” in both places where they occur there shall be substituted the words “registered brewer or person registered under section 41A above”;
- (b) for the words “the brewer” there shall be substituted the word “he”;
- (c) for the words “under section 38 above” there shall be substituted the words “in respect of the excise duty on beer”.

16 Section 50 of that Act (regulations as respects sugar kept by brewers for sale) shall cease to have effect.

^{F1}17

Textual Amendments

F1 Sch. 2 para. 17 repealed (9.12.1992 for specified purposes and 1.6.1993 otherwise) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt. 1 Note 4; S.I. 1992/3104, art. 2; S.I. 1993/1341, art. 2, Sch.

18 Section 53 of that Act (limited licences to brew) shall cease to have effect.

19 Section 71A of that Act (restrictions on adding substances to beer) shall cease to have effect.

20 Section 72 of that Act (offences by wholesaler or retailer of beer) shall cease to have effect.

The Bankruptcy (Scotland) Act 1985 (c.66)

21 In Schedule 3 to the Bankruptcy (Scotland) Act 1985 (list of preferred debts) at the end of paragraph 2 (debts due to Customs and Excise) there shall be added—

“(4) The amount of any excise duty on beer which is due at the relevant date from the debtor and which became due within a period of 6 months next before that date.”

The Insolvency Act 1986 (c.45)

[^{F2}21A In section 386(1) of the Insolvency Act 1986 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.]

Textual Amendments

F2 Sch. 2 para. 21A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 9(1)(2)

22 In Schedule 6 to the Insolvency Act 1986 (categories of preferential debts) in Category 2 (debts due to Customs and Excise) after paragraph 5 there shall be inserted—

“5A The amount of any excise duty on beer which is due at the relevant date from the debtor and which became due within a period of 6 months next before that date.”

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The Insolvency (Northern Ireland) Order 1989

- [^{F3}22A In Article 346(1) of the Insolvency (Northern Ireland) Order 1989 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.]

Textual Amendments

F3 [Sch. 2 para. 22A](#) inserted (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), **s. 9(1)(3)**

- 23 In Schedule 4 to the ^{M3}Insolvency (Northern Ireland) Order 1989 (categories of preferential debts) in Category 2 (debts due to Customs and Excise) after paragraph 5 there shall be inserted—

“5A The amount of any excise duty on beer which is due at the relevant date from the debtor and which became due within a period of 6 months next before that date.”

Marginal Citations

M3 [S.I. 1989/2405 \(N.I. 19\)](#).

The Licensing (Northern Ireland) Order 1990

- 24 In the definition of “intoxicating liquor in Article 2(2) of the ^{M4}Licensing (Northern Ireland) Order 1990, in paragraph (e), for the words “brewer for sale there shall be substituted the words “registered brewer ”.

Marginal Citations

M4 [S.I. 1990/594 \(N.I.6\)](#).

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