



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

1 Beer

- (1) In lieu of the duty of excise charged under section one of the Finance (No. 2) Act, 1939, and section six of, and the Second Schedule to, the Finance Act, 1950, and the excise drawback allowed under those provisions.—
 - (a) there shall be charged in respect of beer brewed in the United Kingdom a duty of excise at the rates set out in the second column of Part I of the First Schedule to this Act;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of excise charged under this subsection has been paid, there shall be allowed an excise drawback at the rates set out in the third column of the said Part I, subject to the provisions of the said First Schedule.
- (2) In lieu of the duties of customs charged under section one of the Finance (No. 2) Act, 1939, and section six of, and the Second Schedule to, the Finance Act, 1950, and the customs drawbacks allowed under those provisions.—
 - (a) there shall be charged in respect of beer imported into the United Kingdom—
 - (i) in the case of beer being goods qualifying for Commonwealth preference under section two of the Import Duties Act, 1958, a duty of customs at the rates set out in the fourth column of Part I of the First Schedule to this Act;
 - (ii) in the case of beer not being such goods, a duty of customs at the rates set out in the fifth column of the said Part I;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of customs charged under this subsection has been paid, there shall be allowed—

Status: This is the original version (as it was originally enacted).

- (i) in the case of beer being goods qualifying for Commonwealth preference under section two of the Import Duties Act, 1958, a customs drawback at the rate specified in the sixth column of the said Part I;
 - (ii) in the case of beer not being such goods, a customs drawback at the rates set out in the seventh column of the said Part I,subject in either case to the provisions of the said First Schedule.
- (3) The foregoing provisions of this section and Part I of the First Schedule to this Act shall not apply to black beer the worts whereof before fermentation were of a specific gravity of 1200 degrees or more, but the following provisions shall have effect as respects such beer:—
 - (a) in respect of beer brewed in the United Kingdom there shall be charged a duty of excise at the rates set out in the second column of Part II of the First Schedule to this Act;
 - (b) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer in respect of which it is shown to the satisfaction of the Commissioners that the duty of excise charged under this subsection has been paid, there shall be allowed an excise drawback at the rates set out in the third column of the said Part II;
 - (c) there shall be charged in respect of beer imported into the United Kingdom a duty of customs at the rates set out in the fourth column of the said Part II;
 - (d) on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the duty of customs charged under this subsection has been paid, there shall be allowed a customs drawback at the rates set out in the fifth column of the said Part II.
- (4) The said rates are for every thirty-six gallons of beer the worts whereof before fermentation were of the specific gravity specified in relation thereto in the first column of Part I or Part II, as the case may be, of the said First Schedule; and duty or drawback on any less number of gallons shall be charged or allowed proportionately.
- (5) Subsection (6) of section one hundred and thirty-three of the Customs and Excise Act, 1952 (which provides for relief from duty where beer, not being black beer, has been prepared by a process of mixing) shall apply to black beer prepared as mentioned in that subsection after the seventh day of April, nineteen hundred and fifty-nine, except that it shall not apply to beer so prepared—
 - (a) which is not black beer the worts whereof before fermentation were of a specific gravity of 1200 degrees or more, but
 - (b) of which one of the constituents was such black beer.
- (6) The rebates from the duties of excise and customs in respect of black beer for which provision is made by section one hundred and thirty-six of the Customs and Excise Act, 1952, shall cease to be allowed.
- (7) The duties of customs charged, and the customs and excise drawbacks allowed, under this section shall be charged and allowed in addition to the duty and drawbacks charged and allowed in respect of beer under section two of the Finance Act, 1933, and section three of the Finance Act, 1957 (duty on hops and additional duty of customs in respect of beer).

Status: This is the original version (as it was originally enacted).

- (8) This section shall have effect as from the eighth day of April, nineteen hundred and fifty-nine.
- (9) Nothing in this Act shall affect any drawback in respect of beer as to which it is shown to the satisfaction of the Commissioners that duty was paid under the law in force before the said eighth day of April.