
STATUTORY INSTRUMENTS

1993 No. 1152

**The Finance Act 1991 (Commencement
and Transitional Provisions) Order 1993**

Interpretation

2.—(1) In this Order—

“the Act” means the Finance Act 1991;

“the 1979 Act” means the Alcoholic Liquor Duties Act 1979⁽¹⁾;

“brewing record” has the meaning given by regulation 2 of the Beer Regulations 1985⁽²⁾;

“entered premises of a brewer for sale” has the same meaning as it has in regulation 4 of the spoilt beer Regulations;

“registered holder” means any person registered under section 41A of the 1979 Act;

“registered premises” means any premises registered under section 41A or section 47 of the 1979 Act;

“the relevant time” means 12.01 a.m. on 1st June 1993;

“spoilt beer Regulations” means the Spoilt Beer (Remission and Repayment of Duty) Regulations 1987⁽³⁾;

“unfinished” in relation to any beer means beer in any stage of production before it has reached that state of maturity at which it is fit for consumption.

(2) Subject to paragraph (1) above and unless the context otherwise requires, words and expressions in this Order have the same meaning as they have in the 1979 Act.

⁽¹⁾ 1979 c. 4.

⁽²⁾ S.I.1985/1627.

⁽³⁾ S.I. 1987/314.