
STATUTORY INSTRUMENTS

1993 No. 1228

CUSTOMS AND EXCISE

The Beer Regulations 1993

Made - - - - - *6th May 1993*
Laid before Parliament *18th May 1993*
Coming into force *1st June 1993*

THE BEER REGULATIONS 1993

PART I

Preliminary

1. Citation and commencement
2. Revocation and saving provisions
3. Application
4. Interpretation

PART II

Registration of producers of beer

5. Application for registration by producers of beer
6. Registration of producers of beer
7. Revocation of registration of producers of beer

PART III

Production

8. When the production of beer begins and when it is completed

PART IV

Suspension of Duty: Registration of persons and premises

9. Application for registration for duty suspension
10. Registration for duty suspension
11. Revocation etc. of registration for duty suspension

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART V

Suspension of Duty: Arrangements and requirements

12. Holding beer in duty suspension
13. Moving beer in duty suspension
14. Record of beer in duty suspension

PART VI

Determination of the Duty

15. The duty point
16. Rate of duty
17. The amount of beer in any container
18. The strength of the beer

PART VII

Payment of the duty and returns

19. Person liable to pay the duty
20. Time and method of payment
21. Furnishing of returns

PART VIII

Operations on beer

22. Mixing
23. Addition of substances
24. Dilution of beer
25. Protection of the revenue derived from excise duty on beer

PART IX

Spoilt beer

26. Introduction
27. Return to the registered brewery or registered premises
28. Ascertainment of the amount of duty charged or paid
29. Destruction etc.
30. Procedure
31. Remission, repayment or drawback
32. Claims
33. Records

PART X

Consequential amendments

34. Amendment of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992
Signature

SCHEDULE 2 — PARTICULARS OF A REGISTERED HOLDER APPLICATION

SCHEDULE 3 — PARTICULARS OF THE RECORD OF BEER IN DUTY
SUSPENSION

SCHEDULE 4 — METHOD OF DETERMINING THE STRENGTH OF BEER

1. (1) Subject to sub-paragraph (2) below, the strength of beer...
2. In this Schedule— “approved” means approved by the Commissioners;
and...

SCHEDULE 5 — PARTICULARS OF THE ADDITIONS OF SUBSTANCES
RECORD

Explanatory Note