
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART VI

Determination of the Duty

The duty point

15.—(1) Save where any duty suspension arrangements apply to the beer, the duty point (the time when the duty is payable by a person) shall be the time when the beer is charged with the duty by section 36(1) of the Act, that is to say, the time when it is imported into the United Kingdom or, as the case may be, produced in the United Kingdom.

(2) If any duty suspension arrangements apply to the beer, the duty point shall be the earlier of—

- (a) the time when the duty ceases to be suspended in accordance with those arrangements;
- (b) the time when there is any contravention of any requirement relating to those arrangements; and
- (c) the time when the duty ceases to be suspended by virtue of paragraph (3) below.

(3) The duty ceases to be suspended when—

- (a) the premises on which the beer is held cease to be registered premises under Part IV of these Regulations;
- (b) the person holding the beer ceases to be registered under Part IV of these Regulations;
- (c) the beer is consumed; or
- (d) the beer leaves any registered premises unless—
 - (i) the beer is consigned to other registered premises or an excise warehouse in accordance with requirements prescribed in Part V of these Regulations and Part IV of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992; or
 - (ii) the beer is delivered for export, shipment as stores or removal to the Isle of Man.

(4) In this regulation “contravention” includes a failure to comply.

Rate of duty

16. The duty shall be paid at the rate in force at the duty point.

The amount of beer in any container

17. Save as the Commissioners otherwise allow, the amount of beer in any container shall be deemed to be the greater of—

- (a) the amount determined in accordance with section 2 of the Act;

- (b) the amount ascertained by reference to information on the label of the container of the beer; and
- (c) the amount ascertained by reference to information on any invoice, delivery note or similar document issued in relation to the beer.

The strength of the beer

18. Save as the Commissioners otherwise allow, the strength of the beer shall be deemed to be the greater of—

- (a) the strength determined by the method described in Schedule 4 to these Regulations;
- (b) the strength ascertained by reference to information on the label of the container of the beer;
- (c) the strength ascertained by reference to information on any invoice, delivery note or similar document issued in relation to the beer; and
- (d) the strength which any cask or bottle conditioned beer or any other unfinished beer is reasonably expected to have when sold by way of retail or otherwise supplied for consumption.