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STATUTORY INSTRUMENTS

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**1995 No. 3059**

**CUSTOMS AND EXCISE**

**The Beer (Amendment) Regulations 1995**

*Made* - - - - *28th November 1995*  
*Laid before Parliament* *5th December 1995*  
*Coming into force* - - *1st January 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 41A(7) and 49(1)(d) and (2) of the Alcoholic Liquor Duties Act 1979(1), sections 93(1)(d) and (e), (2)(d), (g), (h) and (l), (3) and (4), and 118A of the Customs and Excise Management Act 1979(2) and section 1 of the Finance (No.2) Act 1992(3) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Beer (Amendment) Regulations 1995 and shall come into force on 1st January 1996.

**Amendment of the Beer Regulations 1993**

2. After regulation 15 of the Beer Regulations 1993(4) there shall be inserted—

**“Constructive removal**

**15A.**—(1) Where beer is held on any registered premises to which this regulation applies it shall be deemed to have left those premises at the time of its constructive removal or, if earlier, the time it actually left them.

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(1) 1979 c. 4; section 41A was inserted by section 7 of, and section 49 was substituted by section 7 of and paragraph 14 of Schedule 2 to, the Finance Act 1991 (c. 31); section 4(1) applies the definition of "the Commissioners" in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).  
(2) 1979 c. 2; section 93(1) was substituted by section 3 of, and paragraph 2 of Schedule 2 to, the Finance (No.2) Act 1992 (c. 48); section 93(2)(g), (h) and (l) was substituted by section 5 of, and paragraph 4 of Schedule 3 to the Finance Act 1986 (c. 41) and section 93(2)(g) and (3) was amended by section 3 of, and paragraph 2 of Schedule 2 to, the Finance (No.2) Act 1992; section 118A was inserted by section 12 of, and Schedule 5 to, the Finance Act 1991 (c. 31); section 1(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise.  
(3) 1992 c. 48.  
(4) S.I. 1993/1228.

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(2) This regulation applies to registered premises where the records relating to removal are kept by means approved for this purpose by the Commissioners; and the Commissioners may at any time revoke such approval upon giving fourteen days' notice in writing.

(3) The registered holder from whose registered premises constructive removal may take place shall keep such records as may be specified in a notice published by the Commissioners and not withdrawn by a further notice.

(4) Constructive removal shall mean the making of an entry in the records specified in accordance with paragraph (3) above which identifies the beer that is the subject of that entry as having left the registered premises (so that duty ceases to be suspended) notwithstanding that it remains on those premises.

(5) An entry showing the constructive removal of any beer shall not be cancelled, amended or altered.”

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
28th November 1995

*D. J. Howard*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations come into force on 1st January 1996 and amend the Beer Regulations 1993 (S.I.1993/1228).

Regulation 15 of the Beer Regulations 1993 determines the duty point for beer duty as being, except where duty suspension arrangements apply, the time when the beer is produced or imported into the United Kingdom. It provides for duty suspension arrangements when beer is held on registered premises and determines when the duty will cease to be suspended. In particular, duty ceases to be suspended when it leaves registered premises for home consumption.

The amendment adds a regulation 15A which, in addition to the events mentioned in regulation 15, allows the registered holder to change the status of beer held on registered premises from duty suspended to duty paid, on payment of the proper duty, or on deferred payment arrangements, without the need to remove the beer from those premises.