

2000 No. 3213

CUSTOMS AND EXCISE

**The Beer and Cider and Perry (Amendment)
Regulations 2000**

Made - - - - - 6th December 2000

Laid before Parliament 8th December 2000

Coming into force - - 1st January 2001

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 2(3), (3A), and (4), 49(1)(a), (d) and (g) and (2) and 62(5) of the Alcoholic Liquor Duties Act 1979(a) 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 and Cider and Perry (Amendment) Regulations 2000 and come into force on 1st January 2001.

Beer

2.—(1) Amend the Beer Regulations 1993(b) as follows.

(2) In regulation 4 (interpretation) after the definition of an “excise warehouse” insert—
““large pack” means a container that is intended to contain a volume of more than 10 litres but not more than 400 litres;”.

(3) In regulation 17 (the amount of beer in any container) for the words “Save as the Commissioners otherwise allow” substitute—

“(1) Except in the case of beer to which paragraph (2) below applies”.

(4) At the end of regulation 17 insert—

“(2) The amount of beer in a large pack may be ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of beer in that pack and, except in a case where the tolerance requirements set out in Schedule 6 below are not met, any beer in excess of that amount is relieved from duty at the duty point.”

(5) At the end of Schedule 5 insert—

(a) 1979 c. 4; section 2 was substituted by the Alcoholic Liquors (Amendment of Enactments Relating to Strength and Units of Measurement) Order 1979 (S.I. 1979/241), article 6, and was amended by the Finance Act 1981 (c. 35), Schedule 8, paragraph 10 and by the Finance Act 1991 (c. 31), Schedule 2, paragraph 3; section 49 was substituted by the Finance Act 1991, Schedule 2, paragraph 14; section 4(2) provides for the Alcoholic Liquor Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979 (c. 2) and section 4(3) applies the definitions in that Act; section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners” and “excise duty point”.

(b) S.I. 1993/1228; to which there are amendments not relevant to these Regulations; regulation 4 defines “beer”, “duty” and “duty point”.

THE TOLERANCE REQUIREMENTS

1. If a large pack is filled with a metered or weighed amount of beer the amount of beer in the pack must not exceed the amount ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of beer in that pack by more than—

- (a) in the case of a pack intended to contain a volume exceeding 100 litres, 0.5 per cent. of that volume, or
- (b) in any other case, 0.5 litres.

2. If paragraph 1 above does not apply the amount of beer in a large pack must not exceed the amount ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of beer in that pack by more than—

- (a) in the case of a pack intended to contain a volume exceeding 200 litres, 3 litres,
- (b) in the case of a pack intended to contain a volume exceeding 100 litres but not exceeding 200 litres, 2 litres, or
- (c) in any other case, 1 litre.”

Cider and perry

3.—(1) Amend the Cider and Perry Regulations 1989(a) as follows.

(2) Make regulation 3 (application) paragraph (1) of regulation 3 and insert at the end—

“(2) Regulation 11A and the Schedule below also apply to imported cider.”

(3) In regulation 4 (interpretation) after the definition of an “excise warehouse” insert—

““large pack” means a container that is intended to contain a volume of more than 10 litres but not more than 400 litres;”.

(4) After regulation 11 (charge to duty) insert—

“The amount of cider in a large pack

11A. The amount of cider in a large pack may be ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of cider in that pack and, except in a case where the tolerance requirements set out in the Schedule below are not met, any cider in excess of that amount is relieved from duty at the excise duty point.”

(5) At the end of the Regulations insert—

THE TOLERANCE REQUIREMENTS

1. If a large pack is filled with a metered or weighed amount of cider the amount of cider in the pack must not exceed the amount ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of cider in that pack by more than—

- (a) in the case of a pack intended to contain a volume exceeding 100 litres, 0.5 per cent. of that volume, or
- (b) in any other case, 0.5 litres.

(a) S.I. 1989/1355; amended by S.I. 1996/2287, 1997/659; regulation 4 defines “cider” and “duty”.

2. If paragraph 1 above does not apply the amount of cider in a large pack must not exceed the amount ascertained by reference to any information on the label of that pack or any information in any invoice, delivery note or similar document indicating the amount of cider in that pack by more than—

- (a) in the case of a pack intended to contain a volume exceeding 200 litres, 3 litres,
- (b) in the case of a pack intended to contain a volume exceeding 100 litres, but not exceeding 200 litres, 2 litres, or
- (c) in any other case, 1 litre.”

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6th December 2000

M. W. Norgrove
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2001, introduce a system of relief from liability to excise duty on beer and cider when certain larger containers (such as casks and kegs) are overfilled. These containers are usually slightly overfilled to ensure that they contain at least the nominal (or labelled) volume.

The Regulations amend the Beer Regulations 1993 (S.I. 1993/1228) and the Cider and Perry Regulations 1989 (S.I. 1989/1355). The amount of excise duty payable will be determined by reference to the nominal (or labelled) volume of the container because if the container contains more than this quantity, relief from excise duty is afforded on the excess. However the Regulations also lay down tolerances and if the excess quantity in a container exceeds these tolerances then no relief is afforded so that duty is payable on the actual volume of beer or cider in the container. These tolerances vary depending upon the size of the container and the method by which the container is filled. The tolerances are greater for the less sophisticated filling methods.

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