



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Reliefs from excise duty

41 Exemption from duty of beer brewed for private consumption.

The duty on beer brewed in the United Kingdom shall not be chargeable on beer brewed by a person who—

- (a) brews only for his own domestic use or for consumption by farm labourers employed by him in the actual course of their labour or employment; and
- (b) is not also a wholesaler or retailer of beer.

[41A] ^{F1}Suspension of duty: registration of persons and premises.

- (1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
 - (a) which has been produced in, or imported into, the United Kingdom, and
 - (b) which is chargeable as such with excise duty,without payment of that duty.
- (2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless—
 - (a) he is a registered brewer or a packager of beer; and
 - (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.
- (4) No premises shall be registered under this section unless—

Status: Point in time view as at 01/05/1993.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

- (a) they are used for the production or packaging of beer, or
 - (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,
- and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.
- (5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.
- (6) The Commissioners may at any time for reasonable cause—
- (a) revoke or vary the terms of their registration of any person or premises under this section; or
 - (b) restrict the premises which are so registered.
- (7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—
- (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
 - (b) for securing and collecting the duty on any such beer held on registered premises;
 - (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;
 - (d) for such persons as may be prescribed to be liable to pay the duty on any such beer held on, or removed without payment of duty from, registered premises, and for the circumstances in which, and the time at which, they are liable to do so.
- (8) If any person contravenes or fails to comply with any condition of registration under this section he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer in respect of which the offence was committed shall be liable to forfeiture.
- (9) In this section—
- “prescribed” means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;
 - “registered premises” means premises registered under this section.]

Textual Amendments

- F1** S. 41A inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(2)(5); S.I. 1993/1152, art. 3(1), [Sch. 1 Pt. I](#).

42 Drawback on exportation, removal to warehouse, shipment as stores, etc.

- (1) This section applies to—
- (a) beer which has been brewed by a brewer for sale; and
 - (b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.

Status: Point in time view as at 01/05/1993.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

- (2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—
- (a) on the removal by any person of any beer to which this section applies to an excise warehouse on the premises of a licensed producer of made-wine; or
 - (b) on the exportation or removal to the Isle of Man by any person of any such beer; or
 - (c) on the shipment as stores by any person of any such beer;
- and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being exported, removed or shipped as mentioned in paragraph (b) or (c) above as an ingredient of other goods.
- (3) In the case of beer brewed in the United Kingdom, the person intending to remove, export or ship the beer shall produce to the proper officer a declaration made by the brewer in such form and manner as the Commissioners may direct stating the date upon which the beer was brewed and the original gravity thereof and that the proper duty has been charged thereon.
- (4) In the case of beer brewed outside the United Kingdom, the person intending to remove, export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.
- (5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.
- (6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . ^{F2}

Textual Amendments

F2 Words repealed by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), ss. 1(2)(6), 148, [Sch. 14 Pt. I](#) Note 2

Modifications etc. (not altering text)

C1 [S. 42](#) modified by [S.I. 1983/947](#), [regs. 12, 13](#)

C2 [Ss. 16, 21, 22\(1\)\(3A\)\(5\), 42, 43](#) modified (1.1.1993) by [S.I. 1992/3152](#), [Pt. VI](#), [regs. 11\(c\), 12](#)

43 Warehousing of beer for exportation, etc.

- (1) Subject to any regulations made by the Commissioners, a brewer for sale or a wholesaler of beer shall be entitled to warehouse in an excise warehouse for exportation [^{F3}or removal to the Isle of Man] or for use as stores any beer on which duty has been charged, and to add to the beer in warehouse finings for clarification or any other substance sanctioned by the Commissioners for the purpose of preparing the beer for exportation [^{F3}or removal to the Isle of Man] or for use as stores.
- (2) Subject to subsection (3) below, where the duty charged in respect of any beer warehoused under this section has been paid, drawback shall be allowed and paid as if the beer had been exported at the time of the warehousing.

Status: Point in time view as at 01/05/1993.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

- (3) Subsections (3) to (5) of section 42 above shall apply in relation to beer warehoused on drawback under this section as if the beer were being exported at the date of its warehousing.
- (4) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . ^{F4}

Textual Amendments

F3 Words inserted by [Isle of Man Act 1979 \(c. 58\), Sch. 1 para. 30](#)

F4 Words repealed by [Finance Act 1988 \(c. 39, SIF 40:1\), ss. 1\(2\)\(6\), 148, Sch. 14 Pt. I](#) Note 2

Modifications etc. (not altering text)

C3 [S. 43](#) modified by [S.I. 1983/947, regs. 12, 13](#)

C4 [Ss. 16, 21, 22\(1\)\(3A\)\(5\), 42, 43](#) modified (1.1.1993) by [S.I. 1992/3152, Pt. VI, regs. 11\(c\), 12](#)

44 Remission or repayment of duty on beer used for purposes of research or experiment.

- (1) Where it is proved to the satisfaction of the Commissioners that any beer brewed in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in brewing, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.
- (2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, then, in addition to any other penalty he may have incurred, he shall be liable on summary conviction to a penalty of [^{F5}level 3 on the standard scale].

Textual Amendments

F5 Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I.\) arts. 5, 6](#)

45 Repayment of duty on beer used in the production or manufacture of other beverages, etc.

- [^{F6}(1) The Commissioners may by regulations provide for duty charged on beer which is used as an ingredient
- [in the production of any beverage of an alcoholic strength not exceeding 1.2
- ^{F7}(a) per cent.;
- (b) in the production in an excise warehouse of any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent.; or
- (c) in the manufacture of any such article (other than a beverage) as the Commissioners may determine having regard to its alcoholic content,]
- to be repaid subject to such conditions as may be imposed by or under the regulations.]

Status: Point in time view as at 01/05/1993.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

[^{F8}(2) Any duty chargeable on imported beer of a strength not exceeding 1.2 per cent. may be remitted subject to such conditions as the Commissioners may impose.]

Textual Amendments

- F6** S. 45 renumbered as s. 45(1) by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Part II para. 2(2)**
- F7** S. 45 paras. (a)–(c) substituted for words and paras. (a) and (b) by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 2(1)**
- F8** S. 45(2) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Part II para. 2(2)**

[46 ^{F9} **Remission or repayment of duty on spoiled beer.**

- (1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoiled or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoiled or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer.
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, he shall be liable on summary conviction to a penalty not exceeding level 3 on the standard scale.]

Textual Amendments

- F9** S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para.13**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I.**

Status:

Point in time view as at 01/05/1993.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979,
Cross Heading: Reliefs from excise duty.