



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.