
STATUTORY INSTRUMENTS

1978 No. 893**CUSTOMS AND EXCISE****The Beer Regulations 1978**

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Coming into Operation 1st September 1978

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The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section 16(2) of the Finance (No. 2) Act 1975(a) and sections 127, 128, 131, 171, 250 and 263 of the Customs and Excise Act 1952(b) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Beer Regulations 1978 and shall come into operation on 1st September 1978.

Interpretation

2.—(1) In these Regulations—

“the Act of 1952” means the Customs and Excise Act 1952;

“brewer” has the same meaning as in section 307 of the Act of 1952 as amended by sections 6 and 73(8) of and Schedules 2 and 14 to the Finance Act 1963(c);

“dissolving” means a dissolving of materials for use in brewing, or for making solution;

“priming premises” means premises in respect of which a brewer for sale is required to hold a licence under section 126(1) of the Act of 1952;

“proper” and “officer” have the same meanings as in section 307 of the Act of 1952;

“purchaser” means a person to whom beer has been delivered;

“solution” means the product of a dissolving of material for priming or colouring beer;

“stock number” means the serial number allocated in accordance with the directions of the Commissioners to a consignment of beer warehoused;

“sugar store” means the room required to be entered in accordance with Regulation 22.

(2) The Interpretation Act 1889 (d) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

PART II

BREWING

Entry of brewery premises

3. No brewer shall begin to brew beer for sale or prepare solution until he has made entry of all premises, rooms, places and vessels intended to be used by him for such purposes.

Placing and fixing of vessels

4. All vessels to be used in connection with the brewing of beer for sale or in the preparation of solution shall, if the Commissioners so require, be so

(a) 1975 c. 45.

(b) 1952 c. 44.

(c) 1963 c. 25.

(d) 1889 c. 63.

placed and fixed as to enable the contents to be accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without at least 48 hours previous notice in writing to the proper officer.

Brewing book

5. A brewer shall obtain from the proper officer a brewing book in the form shown in Schedule 1 or in a form to the like effect and shall—

- (1) keep the book in his entered premises in a place agreed with the proper officer,
- (2) enter in the book the day and hour at which he intends to commence brewing or dissolving and the separate quantities of materials which he intends to use,
- (3) except as the Commissioners may otherwise allow, make such entry, as regards the day and time of brewing or dissolving, at least 24 hours before he shall begin to brew or dissolve,
- (4) make such entry, as regards the quantities of materials, not later than the hour entered for brewing or dissolving,
- (5) cancel the entry, by writing the word “void” against it, not later than the hour entered for brewing or dissolving if he does not intend to brew or dissolve on the day and at the hour entered,
- (6) within 1 hour of the worts or solution being collected, enter the particulars of the quantity and original gravity of the worts or solution produced from each brewing or dissolving, and also the description and number of the vessel or vessels in which the worts or solution have been collected,
- (7) at the time of making any entry insert the date when the entry is made, and
- (8) enter, in addition to the entries required to be made under paragraph (2) of this Regulation, the quantity of hops used in dry hopping.

Notice of brewing or dissolving

6. A brewer shall, if the Commissioners so require, give 48 hours notice in writing to the proper officer of the date and time when his next brewing or dissolving is intended to take place.

Order of brewing or dissolving

7.—(1) Except as the Commissioners may otherwise allow, all worts shall be removed from the mash tun successively, and in the customary order of brewing, to the underback, coppers, coolers and collecting and fermenting vessels, and all solution shall, if not prepared solely in the collecting vessels, be removed from the dissolving vessels either directly or through coolers to the collecting vessels, and neither worts nor solution shall be removed from the vessels in which it has been collected until the account thereof has been taken by the officer, or until the expiration of 12 hours from the time at which the worts or solution are collected in such vessels.

(2) Except as the Commissioners may otherwise allow, after worts have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within 12 hours, provided that a brewer having weak worts of a gravity not exceeding 1025 degrees may, if he thinks fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks, or other vessels entered for the purposes.

(3) Except as the Commissioners may otherwise allow, after a solution has commenced running into a collecting vessel the whole of the produce of the dissolving shall be collected within 6 hours.

Produce of different brewings and dissolvings to be kept separate

8.—(1) Except as the Commissioners may otherwise allow, a brewer shall keep—

- (a) the total produce of a brewing separate from the produce of any other brewing and from any solution for a period of 12 hours, and
- (b) a solution separate from any other solution or produce of a brewing for a period of 12 hours,

unless an account of such produce or solution has already been taken by the officer.

(2) Except as the Commissioners may otherwise allow, a brewer shall not mix the produce of one brewing with that of any other brewing, or a solution with any other solution or with the produce of a brewing, except in his store vats or casks, unless he has previously entered in the brewing book the number and name of each collecting and fermenting vessel containing worts or solution to be mixed, and the quantity in each, and unless after mixing he enters in the brewing book the number and name of each collecting and fermenting vessel containing the mixture, and the quantity and gravity of such mixture.

(3) Paragraphs 1 and 2 of this Regulation shall not apply to weak worts reserved in accordance with paragraph (2) of Regulation 7.

(4) A brewer shall not have on his entered premises any black beer not brewed by him on those premises, nor shall he mix any such beer with any other beer.

Application of the Act of 1952 to solution

9.—(1) Sections 125(5) (as to forfeiture for brewing without licence), 130(1) (as to concealment of worts and mixing of sugar), 171(3) (as to the mode of ascertaining original gravity), and 263(3) (as to remission of duty on goods lost or destroyed) of the Act of 1952 shall apply to solution with the modification that except where the context otherwise requires, references to worts and brewing shall be construed as references to solution and dissolving respectively.

(2) Except as the Commissioners may otherwise allow, a brewer shall not adulterate solution or add anything thereto.

(3) Where solution is added to worts or beer at a brewery other than that at which the solution was prepared, the brewer shall maintain and on request make available to the proper officer for inspection a stock account showing details of the production, receipt, use and stock of solution at the brewery.

(4) A brewer shall not receive into a brewery any solution except from another brewery.

Yeast pressings

10.—(1) Worts recovered as yeast pressings may be returned in any quantity to the collecting or fermenting vessel containing the worts from which the yeast was taken, and the brewer shall enter in the book kept in accordance with Regulation 5(1) the date and hour when, and the description and number of the vessel to which, the yeast pressings are returned.

(2) Yeast pressings may be added to any collecting or fermenting vessel containing worts of which an account has been taken by an officer, or at the expiration of 12 hours from the time of collection if account has not been so taken.

(3) Except as the Commissioners may otherwise allow, yeast pressings added to a collecting or fermenting vessel containing worts other than those from which the yeast was taken shall not exceed 3 per cent. by volume of the worts in the vessel to which the yeast pressings are added.

(4) The brewer shall enter in the book kept in accordance with Regulation 5(1) the date and hour at which yeast pressings are added, the quantity and original gravity of the yeast pressings and the description and number of the vessel to which the addition is made.

Determination of gravity of worts

11.—(1) Subject to paragraph (2) below, when fermentation has commenced in any worts so that the original gravity cannot be ascertained by means of a saccharometer, such gravity shall be determined in the following manner—

- (a) a sample is to be taken from any part of such worts and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of 60 degrees Fahrenheit shall be distilled,
- (b) the distillate and residue shall each be made up at the temperature of 60 degrees Fahrenheit with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained,
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate,
- (d) the degrees of gravity standing opposite to such spirit indication in the table in Schedule 2, added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the worts.

(2) For the purposes of these Regulations the calculated original gravity of a blend comprising quantities of beers or worts or solution of differing original gravities shall be ascertained in the following manner—

For each constituent of the blend the quantity of worts or beer or solution is to be multiplied by the original gravity of such constituent less 1000. The sum of the products is to be divided by the total quantity of the blend. The quotient plus 1000 is the calculated original gravity.

PART III

PRIMING PREMISES

Entry of priming premises

12. The Commissioners may on application allow premises to be used as priming premises. Before so using the premises the brewer must make entry of the premises and the vessels therein.

Separate room for storage and use of solution

13. A separate room shall be provided on priming premises for the sole purpose of storing solution, and all solution shall be stored therein and shall not be removed therefrom unless notice to add the solution to beer has first been given to the proper officer.

Fixed and movable vessels

14.—(1) The provisions of Regulation 4 shall apply to all fixed vessels used for storing solution.

(2) Any movable vessel used for storing solution shall while so used be kept in a position marked for the purpose.

Origin of solution

15. A brewer shall not at priming premises have solution which was not made at a brewery.

Removal of solution to priming premises

16.—(1) A brewer who removes solution from his brewery to priming premises—

- (a) shall enter in the book kept in accordance with Regulation 5(1), at the time when notice to dissolve is given, a notice of such removal, specifying the date and hour at which removal is to be made,
- (b) shall remove the whole produce of a dissolving at one time, and
- (c) shall not remove solution in a quantity less than 36 bulk gallons.

(2) A brewer shall not so remove solution until it has been charged with duty.

(3) A brewer shall not so remove solution except in a vessel clearly marked with the words "sugar solution" and with an identifying number and with the capacity of the vessel.

(4) A brewer shall not remove solution from his brewery or receive solution at his brewery or priming premises unless it is accompanied by a consignment note or similar document showing the names and addresses of the consignor and consignee, the date of removal, details of containers, and the quantity and original gravity of the solution.

(5) Following the receipt of solution as mentioned in paragraph (4) above, the recipient shall make the consignment note or similar document available to any officer on request.

Prohibition on additions to solution

17. Except as the Commissioners may otherwise allow, nothing shall be added to solution nor shall it be altered in gravity.

Book to be kept on priming premises

18.—(1) The brewer shall keep a book containing the three accounts in the form shown in Schedule 3 or in a form to the like effect agreed with the proper officer in a part of the priming premises agreed with the proper officer.

- (2) The brewer shall enter separately in the book—
- (a) before the end of the day on which beer was received at the priming premises, particulars of all beer so received and of the quantity and gravity of any solution added thereto before receipt,
 - (b) not less than 2 hours before he begins to add solution to beer, the date and hour at which he intends to begin such addition, the particulars of the beer, the vessels in which it is contained and the quantity and gravity of solution to be added to each vessel,
 - (c) within 1 hour of completing the addition of solution, the time when such addition was completed, with particulars of the quantity and gravity of solution added to each vessel, and
 - (d) within 1 hour of the receipt, completion of day's usings or stock taking of solution, as the case may be, the quantity of solution received, used during the day, or found in stock, in each case at its respective gravity.

Beer not to contain excess quantities of solution

19. A brewer shall not have in his possession at priming premises beer to which has been added a greater quantity of solution than is shown to have been added in the relative entry or entries in the book required to be kept by Regulation 18.

Officer permitted to take stock

20. A brewer shall permit any officer at any time to take stock of the solution in his priming premises.

Quantity of solution held to agree with records

21. A brewer shall not have in his possession at priming premises a quantity of solution which differs from the quantity which ought to be in his possession according to the book required to be kept by Regulation 18.

PART IV**RECEIPT, USE AND REMOVAL OF SUGAR***Entry of sugar store and keeping of sugar stock-book*

22. A brewer who uses any description of sugar in the brewing of beer or in the preparation of solution shall—

- (1) before he begins to store or use sugar, make entry of a room in his premises which except as the Commissioners may otherwise allow is to be used for the sole purpose of storing sugar,

- (2) permit any officer at any time to examine and take stock of the sugar in his possession,
- (3) keep a sugar stock-book,
- (4) enter in the sugar stock-book, not later than the first working day after the receipt, removal or disposal of any sugar, the appropriate particulars shown in Schedule 4 of all sugar so received, removed or disposed of,
- (5) balance the account at the end of each month and at such other times as an officer may require.

Invoice to accompany sugar received

23. A brewer shall not receive any sugar unless he is in possession of an invoice or similar document showing the name and address of the supplier, the date of receipt of the sugar, the marks on each container, and the description and the quantity of the contents.

Receipt, deposit and removal of sugar

24. Except as the Commissioners may otherwise allow, all sugar received shall be immediately deposited in the sugar store and shall not be removed therefrom except for the purpose of being used in brewing or in the preparation of solution in accordance with an entry in the brewing book.

PART V

WAREHOUSING OF BEER

Definition of "beer"

25. In this Part of these Regulations, "beer", means beer upon which duty has been charged and which is intended for exportation or for shipment as stores.

Condition of beer to be warehoused

26. Beer shall not be warehoused unless it is in sound condition and, except as may be allowed by the Commissioners, unless it has been cleansed from yeast.

Quantity to be warehoused at any one time

27. The quantity warehoused at any one time shall not be less than 36 gallons.

Vessels in which beer may be warehoused

28. Beer may be warehoused in vats, casks, kegs, drums, jars or such other containers as the Commissioners may allow, provided that no such container shall be of a capacity of less than 1 gallon, except that beer in bottles or cans of uniform size may be warehoused in closed packages containing not less than 1 gallon.

Operations permitted in warehouse

29. Beer deposited in warehouse may be vatted, blended, fined, filtered, racked, bottled, canned or pasteurised, or subjected to such other operations as the Commissioners may allow.

Beer operations record

30. Before any operation permitted by Regulation 29 is commenced the warehousekeeper shall enter particulars thereof in a beer operations record kept in the form shown in Schedule 5 or in a form to the like effect agreed with the proper officer and at the end of each day the further particulars required showing the result of the operation.

Destruction of beer unfit for exportation

31. Beer which has become unfit for exportation or sediment in vats may, on written notice being given in the beer operations record, be destroyed in the proper officer's presence after the account has been taken.

Restriction on delivery from warehouse

32. Beer deposited in warehouse shall not be delivered therefrom except for exportation, for shipment as stores or for removal to another warehouse to be rewarehoused for exportation or for shipment as stores.

Quantity permitted to be delivered at any one time

33. Except as the Commissioners may otherwise allow, not less than 36 gallons of beer may be delivered from a warehouse at any one time for exportation or removal to another warehouse and not less than 1 gallon may be delivered at any one time for shipment as stores.

Entry of warehouse on brewery premises

34. A brewer shall make entry of any warehouse situated on his brewery premises and of all rooms and vessels therein.

Warehousekeeper's stock account

35. The warehousekeeper shall provide and keep a stock record in the form shown in Schedule 6 or in a form to the like effect agreed with the proper officer and shall—

- (1) give to each consignment of beer on receipt into warehouse or, if the proper officer so requires, after operation in warehouse a consecutive stock number,
- (2) enter in the record daily and at such time as may be required by the proper officer particulars of the separate quantities of beer received into the warehouse and delivered from the warehouse under each stock number with the date of receipt or delivery as the case may be, and
- (3) balance and close the account under each stock number as soon as all the beer recorded under that stock number has been delivered from the warehouse or otherwise disposed of in accordance with this Part of these Regulations.

Monthly returns

36. On the first working day of each month the warehousekeeper shall deliver to the proper officer—

- (1) a schedule signed by the warehousekeeper or on his behalf of the stock numbers of the accounts which have been closed during the preceding month together with details of additions and deficiencies arising in those accounts,
- (2) a schedule signed by the warehousekeeper or on his behalf of the quantities of beer transferred from one stock number to another during the preceding month, and
- (3) a statement of the stock of beer held in vat at the end of the previous month.

Stocktaking

37.—(1) At intervals not exceeding 12 months, the warehousekeeper shall take stock of the following goods in warehouse—

- (a) all beer in vat, and
 - (b) all beer not in vat under accounts which have been open for 3 months or more.
- (2) On completion of stocktaking, the warehousekeeper shall deliver to the proper officer a copy of the stocktaking account showing—
- (a) for each vat, the quantity of beer contained therein and the stock number, and
 - (b) for packaged goods, the number of packages in stock together with the quantity of beer contained therein under each stock number.

PART VI**HOLDERS OF LIMITED LICENCES TO BREW BEER***Brewing record*

38. A holder of a limited licence to brew beer who brews beer chargeable with duty on beer in accordance with the provisions of section 134 of the Act of 1952(a), as amended by section 6 of the Finance Act 1963(b), shall—

- (1) keep a record on which, before commencing to brew, he shall enter the date of brewing, and the quantity of malt, corn and sugar which he intends to use in the brewing,
- (2) on demand by any officer, produce the record for his inspection, and shall not obliterate or, except with the permission of an officer, cancel or alter any entry in the record, and
- (3) give 48 hours notice in writing to the proper officer of the date and time when brewing or dissolving is intended to take place.

(a) 1952 c. 44.

(b) 1963 c. 25.

PART VII

GENERAL PROVISIONS WITH REGARD TO BOOKS, RECORDS AND
OTHER DOCUMENTS*Alteration*

39. No person shall obliterate or, except with the permission of an officer or as required by Regulation 5(5), cancel or alter any entry in a book or record specified in Regulation 42.

Inspection

40.—(1) The keeper of a book or record specified in Regulation 42 shall at all times have such book or record ready for inspection on demand by any officer and shall permit any officer at any time to inspect such book or record and to take extracts therefrom and to make entries therein.

(2) A brewer shall permit any officer at any reasonable time to inspect and take extracts from any book, record or other document kept by him which the officer requires to inspect for the purpose of satisfying himself as to the correctness of the entries made under Regulation 18.

Retention

41. The keeper of a book or record specified in Regulation 42 shall keep that book or record available for inspection at the premises to which it relates for at least 1 year from the date of the last entry therein, except in the case of the brewing book which shall be returned to the proper officer on request.

Application

42. The books and records to which Regulations 39, 40(1) and 41 apply are as follows—

- (1) the brewing book required to be kept by Regulation 5,
- (2) the book required to be kept by Regulation 18,
- (3) the sugar stock-book and every other document relating to the receipt and disposal of sugar required to be kept by Regulation 22,
- (4) the beer operations record and stock record required to be kept by Regulations 30 and 35 respectively.

PART VIII

SPOILT BEER

Claims for remission or repayment of duty

43.—(1) A brewer claiming remission or repayment of duty in respect of beer which has been removed from his entered premises and which has accidentally become spoilt or otherwise unfit for use shall make a claim in writing to the proper officer together with a statement signed by him or on his behalf containing the following—

- (a) in respect of beer delivered to and returned by another person
 - (i) other than beer which has been exported or shipped as stores, the particulars specified in Schedule 7,

- (ii) which has been exported or shipped as stores, the particulars specified in Schedule 8;
 - (b) in respect of beer which has not been delivered to another person, the particulars specified in Schedule 9.
- (2) In lieu of the statement referred to in paragraph (1) above, a claim may be accompanied by commercial documents sufficient to ascertain the particulars specified in Schedules 7, 8 or 9 in the circumstances to which those Schedules refer.
- (3) In addition to the statement or commercial documents referred to in paragraphs (1) and (2) above, each claim shall be accompanied by a declaration signed by the brewer or on his behalf to the following effect—
- (a) that none of the beer referred to in the claim has borne a charge of duty less than that chargeable at the minimum rate of duty in force at the time the beer was brewed,
 - (b) that the beer accidentally became spoilt or otherwise unfit for use,
 - (c) that to the best of the claimant's knowledge and belief
 - (i) the beer contains no added substance other than finings for the purpose of clarification, and
 - (ii) no part of the beer consists of waste beer or bottoms other than bottoms forming naturally in the beer either in the casks or other vessels in which it has been returned, in the tanks in which it was stored, in the tanker in which it was returned or in the casks into which it was racked from the tanker, and
 - (d) in the case of beer which has not been delivered to another person, that the beer was not, during the period between the date on which it was removed from the brewery and the date of the claim, removed from the vessels in which it was contained at the date of its removal otherwise than for the purpose of bottling.

Time of making claim

44. Except as the Commissioners may otherwise allow, every claim shall in the case of beer in cask, keg, drum or tank be made within 6 months, or, in the case of beer in bottle or can, within 12 months of the date when the beer in respect of which the claim is made was delivered from the brewery or, in the case of British beer re-imported, of the date of re-importation.

Conditions to be observed

45.—(1) A brewer by whom a claim has been made shall—

- (a) on demand at any reasonable time allow any officer to inspect and to take extracts from any of the books and documents kept by him for the purpose of his trade which the officer requires to inspect in order to satisfy himself as to the correctness of any statement made in connection with the claim,
- (b) except as the proper officer may allow, provide a vessel (described hereafter as a spoilt beer vessel) capable of being conveniently gauged, or standard measures, so as to enable an officer to take account of the bulk quantity of the spoilt beer,
- (c) keep any returned spoilt beer in the vessels in which it was returned until it is emptied into the spoilt beer vessel,

- (d) give not less than 24 hours notice of his intention of emptying the spoilt beer into the spoilt beer vessel and at the same time inform the officer of the intended time of destruction thereof,
 - (e) enter in the brewing book the quantity and analysis gravity of the spoilt beer not less than 1 hour before destruction, and
 - (f) make such arrangements for the destruction of the beer as the officer may require.
- (2) Subject to the prior approval of the proper officer being obtained, the requirements made under subparagraphs 1(c), (d) and (e) above may be waived or modified.

PART IX

MISCELLANEOUS

Prohibited substances

46. The use in the manufacture or preparation for sale of beer of the substances listed in Schedule 10 is prohibited.

Revocations

47. The Statutory Rules and Regulations set out in Schedule 11 are hereby revoked.

H. F. Christopherson

Commissioner of Customs and Excise.

21st June 1978

King's Beam House,
Mark Lane,
London EC3R 7HE.

SCHEDULE 2

(Regulation 11)

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORTS OF BEER

Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity
·0	·00	4·0	17·30	8·0	35·65	12·0	54·85
·1	·42	4·1	17·75	8·1	36·11	12·1	55·36
·2	·85	4·2	18·21	8·2	36·58	12·2	55·87
·3	1·27	4·3	18·66	8·3	37·04	12·3	56·38
·4	1·70	4·4	19·12	8·4	37·51	12·4	56·89
·5	2·12	4·5	19·57	8·5	37·97	12·5	57·40
·6	2·55	4·6	20·03	8·6	38·44	12·6	57·91
·7	2·97	4·7	20·48	8·7	38·90	12·7	58·42
·8	3·40	4·8	20·94	8·8	39·37	12·8	58·93
·9	3·82	4·9	21·39	8·9	39·83	12·9	59·44
1·0	4·25	5·0	21·85	9·0	40·30	13·0	59·95
1·1	4·67	5·1	22·30	9·1	40·77	13·1	60·46
1·2	5·10	5·2	22·76	9·2	41·24	13·2	60·97
1·3	5·52	5·3	23·21	9·3	41·71	13·3	61·48
1·4	5·95	5·4	23·67	9·4	42·18	13·4	61·99
1·5	6·37	5·5	24·12	9·5	42·65	13·5	62·51
1·6	6·80	5·6	24·58	9·6	43·12	13·6	63·01
1·7	7·22	5·7	25·03	9·7	43·59	13·7	63·52
1·8	7·65	5·8	25·49	9·8	44·06	13·8	64·03
1·9	8·07	5·9	25·94	9·9	44·53	13·9	64·54
2·0	8·50	6·0	26·40	10·0	45·00	14·0	65·10
2·1	8·94	6·1	26·86	10·1	45·48	14·1	65·62
2·2	9·38	6·2	27·32	10·2	45·97	14·2	66·14
2·3	9·82	6·3	27·78	10·3	46·45	14·3	66·66
2·4	10·26	6·4	28·24	10·4	46·94	14·4	67·18
2·5	10·70	6·5	28·70	10·5	47·42	14·5	67·70
2·6	11·14	6·6	29·16	10·6	47·91	14·6	68·22
2·7	11·58	6·7	29·62	10·7	48·39	14·7	68·74
2·8	12·02	6·8	30·08	10·8	48·88	14·8	69·26
2·9	12·46	6·9	30·54	10·9	49·36	14·9	69·78
3·0	12·90	7·0	31·00	11·0	49·85	15·0	70·30
3·1	13·34	7·1	31·46	11·1	50·35	15·1	70·83
3·2	13·78	7·2	31·93	11·2	50·85	15·2	71·36
3·3	14·22	7·3	32·39	11·3	51·35	15·3	71·89
3·4	14·66	7·4	32·86	11·4	51·85	15·4	72·42
3·5	15·10	7·5	33·32	11·5	52·35	15·5	72·95
3·6	15·54	7·6	33·79	11·6	52·85	15·6	73·48
3·7	15·98	7·7	34·25	11·7	53·35	15·7	74·01
3·8	16·42	7·8	34·72	11·8	53·85	15·8	74·54
3·9	16·86	7·9	35·18	11·9	54·35	15·9	75·07
						16·0	75·60

RECEIPT PARTICULARS										STORAGE PARTICULARS				OBSERVATIONS	
No.	Date of receipt	Brewery whence received	Kind of Beer	Vessels in which received			Bulk quantity galls.	Original gravity at receipt including priming	Solution added at Brewery		Vessels in which stored				
				Kind of vessel (e.g. Barrel, Firkin, etc.)	No. of each Kind	Marks or numbers			Per 36 gallons Nil or otherwise	O.G.	Kind of vessel	No. of each kind	Marks or numbers	Bulk quantity galls.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1															
2															
3															
4															
5															
6															
etc.															

If beer of the same gyle is received unprimed, or is primed at the brewery to the same extent, a common mark (e.g. a gyle number) will suffice in Column 7.
 If different proportions of priming have been added, vessels of the same kind must be distinctively marked and described in the record.
 If beer is to be stored in the vessels in which received it will be sufficient to write "same" across Column 12 to 15.

Line No.	Date and hour of Notice	Beer to be primed or coloured						Rate of priming or colouring		Entered floor space to be used	Quantity of priming or colouring used			Notes				
		Date and hour priming or colouring will begin	Page	Line	Kind of Beer	O.G. as entered	Kind of Vessel	No. of vessels of each kind	Marks or Numbers		Quantity galls.	per 36 galls.	O.G.		Date and hour completed	Total quantity galls.	O.G.	If beer retained in vessels in which added
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
Etc.																		

Cols. 1 to 14. These particulars should be entered at the time of giving the Notice.

Cols. 10 and 14. Vessels to which different proportions of priming are added (either at the brewery or on the priming premises) must be separately shown either by reference to the marks and numbers or the marked floor space occupied. Beer of the same gyle not all primed at the one time must be similarly distinguished.

Col. 18. If the primed beer is transferred to other vessels, the identifying marks and numbers must be shown.

(Regulation 22)

SCHEDULE 4

PARTICULARS TO BE ENTERED IN SUGAR STOCK BOOK

At receipt

- (a) for sugar in packages the invoice date and identifying invoice number;
- (b) the name and address of the supplier;
- (c) the date of receipt;
- (d) the marks on each package, the number of packages and the weight in each package; and
- (e) the total weight in each consignment.

At disposal

- (a) the number of packages, the weight in each package and the total weight disposed of; and
- (b) the date and purpose of disposal (e.g., brewing or dissolving) with particulars identifying the relative brewing or dissolving in which used.

SCHEDULE 6

(Regulation 35)

Stock No.		WAREHOUSEKEEPER'S STOCK RECORD								
Received into Warehouse										
Date 19	Mark	Number of			Original Gravity	Bulk gallons				
		Vat	Casks	Cases						
Delivered					Delivered					
Date 19	Number of		Bulk gallons	Destina- tion	Date 19	Number of		Bulk gallons	Destina- tion	
	Casks	Cases				Casks	Cases			
					Brought Forward	—	—		—	
Carried Forward	—	—		—	Total	—	—		—	

SCHEDULE 7

(Regulation 43)

FORM OF CLAIM UNDER REGULATION 43 (1) (a) (i)

Particulars

- (a) the description of the beer returned by each purchaser in respect of which a claim is made;
- (b) the name and address of each purchaser;
- (c) unless the beer has been bottled, the distinguishing marks, numbers and size of each vessel or tanker in which the beer was returned and the quantity in gallons returned in each vessel or tanker;
- (d) if the beer is returned in bottles, the total number of bottles returned by each purchaser, the number of bottles to a gallon and the total number of gallons returned by each purchaser;
- (e) in the case of beer bottled after delivery from the brewery and returned in casks into which it has been decanted by the bottler, the distinguishing marks, numbers and size of each vessel in which the beer was returned and the quantity returned in each vessel;
- (f) the address of the brewery where the beer was brewed, the date or dates on which the beer was brewed and delivered from the brewery, and the original gravity of the beer as brewed, or in the case of blended beer, the calculated original gravity of the beer delivered; and
- (g) the total bulk gallons and calculated original gravity of the spoilt beer included in the claim.

(Regulation 43)

SCHEDULE 8

FORM OF CLAIM UNDER REGULATION 43 (1) (a) (ii)

Particulars

- (a) a statement that the beer has been re-imported after having been previously exported or shipped as stores;
- (b) the date and place of re-importation, the original gravity of the beer when re-imported and particulars of the ship, aircraft or vehicle in which it was re-imported;
- (c) the name and address of the purchaser;
- (d) the quantity and description of the beer in respect of which the claim is made, and the distinguishing marks of the vessels in which it is returned;
- (e) the address of the brewery where the beer was brewed, the date or dates on which the beer was brewed and delivered from the brewery, and the original gravity of the beer as brewed or, in the case of blended beer, the calculated original gravity of the beer delivered; and
- (f) the total bulk gallons and calculated original gravity of the spoilt beer included in the claim.

SCHEDULE 9

(Regulation 43)

FORM OF CLAIM UNDER REGULATION 43 (1) (b)

Particulars

- (a) the quantity and description of the beer in respect of which the claim is made;
- (b) the address of the brewery where the beer was brewed, the date or dates on which the beer was brewed and removed from the brewery, and the original gravity of the beer as brewed, or, in the case of blended beer, the calculated original gravity of the beer removed; and
- (c) a description of the vessels in which the beer was contained and the place in which it was stored during the period between the date on which it was so removed as aforesaid and the date of the claim, together with distinguishing marks of the vessels.

(Regulation 46)

SCHEDULE 10

SUBSTANCES PROHIBITED

Substances which in the opinion of the Commissioners give the organoleptic impression of enhanced original gravity without at the same time making a proportionate contribution to the original gravity as measured in Regulation 11. Substances prohibited include saccharin and its salts and glycyrrhizic acid and its salts.

SCHEDULE 11

(Regulation 47)

REVOCATIONS

Statutory Rule or Regulation	Reference
Treasury Prohibition of May 17th, 1888 under section 5 of the Customs and Inland Revenue Act 1888 (a) of the use in the manufacture and preparation for sale of Beer of "Saccharin".	S.R. & O. (Rev. III, p.103).
Treasury Prohibition of October 10th, 1901 under section 5 of the Customs and Inland Revenue Act 1888 of the use in the manufacture and preparation for sale of Beer of Glucose or Invert Sugar containing Arsenic.	S.R. & O. 1901/1018.
Treasury Prohibition of December 7th, 1901 under section 5 of the Customs and Inland Revenue Act 1888 of the use in the manufacture and preparation for sale of Beer of "Sucramine".	S.R. & O. 1901/1019.
Treasury Prohibition of 8th December, 1905 under section 5 of the Customs and Inland Revenue Act 1888 of the use in the manufacture and preparation for sale of Beer of Saccharin, Sucramine, Sugarol and all substances being chemical or artificial products furnishing the chemical tests of Saccharin.	Published in the London Gazette for 14th November, 1905 at p.7597.
Treasury Prohibition of 27th July, 1937 under section 5 of the Customs and Inland Revenue Act 1888 of the use in the manufacture and preparation for sale of Beer of glycyrrhizic acid, ammonium glycyrrhizate and all other salts of glycyrrhizic acid, and preparations or mixtures containing any of the above mentioned substances.	S.R. & O. 1937/683.
Treasury Prohibition of 16th December, 1941 under section 5 of the Customs and Inland Revenue Act 1888 of the use in the manufacture and preparation for sale of Beer of Dulcin (para-Phenetyl Carbamide) and the compounds of Dulcin and all other substances being chemical or artificial products which furnish the chemical reactions of para-Phenetyl Carbamide.	S.R. & O. 1941/2023.
The Beer Regulations 1952.	S.I. 1952/2232.
The Beer (Limited Licences to Brew Beer) Regulations 1963.	S.I. 1963/1357.

(a) 1888 c. 8.

EXPLANATORY NOTE

(This Note does not form part of the Regulations.)

These Regulations, made under the Customs and Excise Act 1952 and the Finance (No. 2) Act 1975, provide for the revenue control of the brewing of beer liable to the duty of excise, and are in 9 parts. They substantially reproduce the Beer Regulations 1952 but incorporate modifications to conform to modern brewery techniques and practices.

Part I deals with definitions and incidental matters.

Part II is concerned with the manufacture of beer by brewers for sale, regulates the addition to beer of priming and colouring solution, and prescribes the method of ascertaining the original gravity of beer and worts.

Part III deals with the use of premises licensed for the purpose of adding priming or colouring solution to beer, regulates the addition of such solution to beer at priming premises and provides that such solution should not be removed from a brewery to priming premises until it has been charged with the excise duty on beer.

Part IV governs the receipt, storage, removal and disposal of sugar by brewers for sale and the books and other documents relating to sugar to be kept by them.

Part V sets out the requirements concerning the warehousing on drawback, by a brewer for sale or dealer in beer, of beer for exportation or for use as ship's or aircraft stores, provides for certain operations in warehouse (eg bottling or canning) and prescribes the records to be kept and returns to be made by the warehousekeeper.

Part VI prescribes the documents to be kept by the holder of a limited licence to brew beer (ie a person licensed to brew beer otherwise than as a brewer for sale) who brews beer chargeable with duty.

Part VII sets out provisions relating to books, records and other documents required to be kept by brewers.

Part VIII sets out the conditions governing the remission or repayment of duty charged or paid in respect of beer which has accidentally become spoilt or otherwise unfit for use after having been removed from a brewery.

Part IX prescribes the substances which are prohibited for use in the manufacture of beer and deals with revocations.

The Schedules set out the form of records and documents prescribed in the Regulations, and also include further details of prohibited substances and a table for determining original gravity.

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