
STATUTORY INSTRUMENTS

1985 No. 1627**CUSTOMS AND EXCISE****The Beer Regulations 1985**

<i>Made - - - - -</i>	<i>29th October 1985</i>
<i>Laid before Parliament</i>	<i>7th November 1985</i>
<i>Coming into Operation</i>	<i>1st December 1985</i>

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The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section 93 of the Customs and Excise Management Act 1979(a) and sections 2, 3, 43, 46, 49, 50, 53 and 71A of the Alcoholic Liquor Duties Act 1979(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 1985 and shall come into operation on 1st December 1985.

Interpretation

2. In these Regulations unless the context otherwise requires—

“the Act of 1979” means the Alcoholic Liquor Duties Act 1979;

“accounting period” means one month or such other period as the Commissioners may in any particular case determine;

(a) 1979 c.2; section 93 was amended by the Finance Act 1981 (c.35), section 11(1) and Schedule 8, paragraph 2.

(b) 1979 c.4; section 2 was substituted by the Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979 (S.I. 1979/241), article 6, and was amended by the Finance Act 1981, section 11(1) and Schedule 8, paragraph 10; section 3 was amended by the Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979, article 7; section 43 was amended by the Isle of Man Act 1979 (c.58), section 13 and Schedule 1, paragraph 30; section 49 was amended by the Finance Act 1985 (c.54), section 6 and Schedule 3, paragraph 3; and section 71A was inserted by the Finance Act 1985, section 6 and Schedule 3, paragraph 4.

“analysis gravity” means gravity ascertained in accordance with regulation 14(1) and (2) below;

“approved” means approved by the Commissioners;

“brewer” means a person holding a licence under section 47(2)(a) of the Act of 1979; in regulations 6, 7, 8, 15, 33, 34 and 35 “brewer” also includes a person holding a licence under section 47(2)(b) of that Act;

“brewing record” means the record maintained pursuant to regulation 7(1) or, as the case may be, regulation 7(5) below;

“calculated original gravity” means original gravity calculated in accordance with regulation 14(3) below;

“diluted” in Schedules 3, 4 and 5 means diluted in accordance with regulations 12 and 42 below;

“dilution” means the addition of water;

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

“gauging” means the ascertainment of the liquid capacity of a vessel and the provision of means whereby the volume of the liquid content of the vessel (whether wholly or partly filled) may be readily ascertained, and “gauged”, “gauger”, “regauging” and “regauged” shall be construed accordingly;

“occupier” has the same meaning as in regulation 2 of the Excise Warehousing (Etc.) Regulations 1982(a);

“priming record” means the record kept pursuant to regulation 22(1) below;

“priming premises” means premises entered pursuant to regulation 16 below;

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

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

“return of duty” means the return prepared pursuant to regulation 15(1) below;

“sugar stock record” means the record kept pursuant to regulation 26(1)(b) below;

“sugar store” means the premises described in regulation 26(1)(a) below.

PART II

BREWING AND DISSOLVING

Entry of brewery premises and marking of vessels

3.—(1) The brewer shall ensure that brewing or the preparation of priming or colouring solution shall not commence before he has made entry of all premises, rooms, places and vessels to be used in connection with such purpose.

(a) S.I. 1982/612.

(2) Except as the Commissioners otherwise allow, the brewer shall ensure that each such vessel is marked with uniquely identifying particulars and that the said mark is shown upon the said entry.

(3) The brewer shall ensure that the said entry is maintained up to date at all times.

Placing and fixing of vessels

4. Except as the Commissioners otherwise allow, the brewer shall ensure that all vessels on premises to be used in connection with brewing or in the preparation of priming or colouring solution or the taking account of spoilt beer are so placed and fixed as to enable the contents to be accurately ascertained, and are not altered in shape or position without at least 48 hours previous notice in writing to the proper officer.

Gauging of vessels

5.— (1) Except as the Commissioners otherwise allow, the brewer shall ensure that no vessel is used unless and until it has been gauged or regauged to the satisfaction of the Commissioners.

(2)(a) Where any vessel is to be brought into use or where the brewer intends to change the capacity of any vessel in any way, the brewer shall ensure that not less than 48 hours notice of that fact is given to the proper officer.

(b) Where the capacity of any vessel changes, the brewer shall ensure that notice of that fact is given to the proper officer not more than 48 hours after such change comes to his attention.

(c) Where any vessel is to be brought into use or where the capacity of any vessel changes or is changed in any way, the brewer shall ensure that, except as the Commissioners otherwise allow, such vessel is gauged or, as the case may be, regauged to the satisfaction of the Commissioners before it is brought into use or used again after that change occurs or after that change comes to his attention.

(3) If at any time the Commissioners become dissatisfied with the gauging or regauging or the recorded capacity of any vessel, they may give notice in writing of the fact to the brewer who shall ensure that that vessel is not used or used again unless and until it has been regauged to the satisfaction of the Commissioners.

(4) Where any vessel is gauged or regauged under paragraphs (1) to (3) above, the brewer shall ensure that, except as the Commissioners otherwise allow, the vessel is marked or remarked to their satisfaction with a fixed mark in such a way as to allow the liquid content to be measured by dry dip.

(5) Where the fixed mark required under paragraph (4) above is changed in any way (other than by a change relating to the capacity of the vessel), the brewer shall ensure that—

(a) notice of that change is given to the proper officer not more than 48 hours after such change comes to his attention; and

- (b) where the Commissioners require the vessel to be remarked, the vessel is not used or used again unless and until it has been remarked to their satisfaction.

(6) Where any vessel has been gauged or regauged in accordance with paragraphs (1) to (3) above, the brewer shall ensure that the proper officer is provided with full written details of the vessel and of the gauging or regauging and in particular with—

- (a) all measurements and specifications of the vessel;
- (b) except as the Commissioners otherwise allow, a table showing the volume in litres rounded down to the nearest whole litre of the contents of the vessel at each 2 millimetres of depth of the liquid content when measured vertically downwards from the mark provided in accordance with paragraph (4) above; and
- (c) details of the method of gauging used by the gauger together with his record of all aspects of the gauging,

so as to permit the ascertainment to their satisfaction of the volume of the liquid content.

(7) Where any vessel is taken permanently out of use the brewer shall ensure that prior written notice of the fact is given to the proper officer, and the entry required by regulation 3 above is amended accordingly.

(8) In this regulation “vessel” means any vessel used for the collection or fermentation of worts or beer, mixing or dilution, the collection of priming or colouring solution, the storage of priming or colouring solution on priming premises or the taking account of spoilt beer.

Notification of materials

6.—(1) Without prejudice to any other requirement for notification in these Regulations—

- (a) except as the Commissioners otherwise allow, the brewer shall ensure that a list of all materials which he uses in brewing or dissolving, with an indication of their purpose, is delivered to the proper officer in a form satisfactory to the Commissioners within one week from the coming into operation of these Regulations;
- (b) except as the Commissioners otherwise allow, any brewer who commences brewing or dissolving after the date referred to in subparagraph (a) above shall ensure that a list as aforesaid is delivered to the proper officer before brewing or the preparation of priming or colouring solution commences.

(2) Except as the Commissioners otherwise allow, the brewer shall ensure that notification in writing of any addition to or subtraction from the aforesaid list is delivered to the proper officer before the material concerned is used or, as the case may be, ceases to be used.

Brewing record

7.—(1) Except as provided by paragraph (5) below, before he commences

brewing or dissolving, the brewer shall obtain from the proper officer a brewing record.

(2) Except as the Commissioners otherwise allow, the brewer shall ensure that—

- (a) the brewing record is kept in his entered premises in a place agreed with the proper officer;
- (b) there is entered in the brewing record the date and time at which he intends to commence brewing or dissolving and the separate quantities of each material which he intends to use;
- (c) such entry is made as regards the date and time of brewing or dissolving at least 24 hours before he begins to brew or dissolve;
- (d) such entry is made as regards the quantities of materials not later than the time entered for brewing or dissolving;
- (e) at the time of making any entry required by sub-paragraphs (b), (c) and (d) above, the date on which the entry is made is inserted;
- (f) if he does not intend to brew or dissolve on the date and at the time entered, the entry is cancelled by writing the word “void” against it, not later than the time entered for brewing or dissolving;
- (g) within one hour of the completion of the collection of worts or priming or colouring solution, there are entered in the brewing record—
 - (i) the date and time of brewing or dissolving and the date and time of collection,
 - (ii) the particulars of the quantity and, without prejudice to section 3(3) of the Act of 1979, paragraph (h) below or to regulation 14 below, original gravity as ascertained by saccharometer reading of the worts or priming or colouring solution produced from each vessel used in each brewing or dissolving, and in each vessel used in the collection of the worts or priming or colouring solution as the case may be, and
 - (iii) the identifying particulars of each vessel in which the worts or priming or colouring solution have been collected;
- (h) where the original gravity has been determined as required by regulation 14 below, there is entered in the brewing record, within the time stipulated in regulation 14(4), the original gravity so determined, (in addition to the saccharometer reading required by sub-paragraph (g)(ii) above);
- (j) within 48 hours of the completion of the collection of worts or priming or colouring solution and before delivery to the proper officer there are entered in the brewing record—
 - (i) where a collection takes place in more than one collecting or fermenting vessel with contents of the same original gravity, the total bulk litres at that original gravity,
 - (ii) the equivalent number of litres to that in sub-paragraph (g)(ii) or, as the case may require, sub-paragraph (j)(i) above, calculated at 1055°;
- (k) when each page of the brewing record is otherwise complete—

- (i) the figures for each material used are separately totalled and carried forward to the next page, and
 - (ii) the figures of quantity resulting from sub-paragraphs (g)(ii) and (j)(ii) above are separately totalled and carried forward to the next page;
- (l) at the end of each accounting period and before delivery of the brewing record to the proper officer—
- (i) there are totalled the figures resulting from sub-paragraph (k)(i) above,
 - (ii) there are totalled the figures resulting from sub-paragraph (k)(ii) above,
 - (iii) the quantity of worts or priming or colouring solution deemed to have been produced at 1055° from each material is entered in the brewing record,
 - (iv) the quantity of worts or priming or colouring solution deemed to have been produced at 1055° from all materials, less 4%, is entered in the brewing record,
 - (v) 6% is deducted from the figures resulting from sub-paragraph (l)(ii) above and the resulting figures are entered in the brewing record, and
 - (vi) the information required by regulations 10(5) and 12(2) and (3) below is entered in the brewing record.

(3) Where original gravity has been determined in accordance with regulation 14(1) and (2) below, any reference to original gravity in sub-paragraph (j) of paragraph (2) above shall be interpreted as a reference to the original gravity so determined.

(4) The brewer shall ensure that a record of the time when a sample is taken under regulation 14(1)(a) below is entered in the brewing record within one hour of the sample being taken, except as the proper officer may otherwise allow.

(5) If the Commissioners permit and subject to such conditions as they may impose in any particular case, instead of recording the information required by paragraphs (2) to (4) above in the brewing record, the brewer may ensure that the said information is recorded by means of his business records, and references to “the brewing record” in these Regulations shall be construed accordingly.

(6) Except as the Commissioners otherwise allow or require, the brewer shall ensure that the brewing record is delivered to the proper officer not later than the seventh day of the month following that to which it relates.

Notice of brewing or dissolving

8. Without prejudice to regulation 7(2)(b) above and except as the Commissioners otherwise allow, the brewer shall ensure that 48 hours notice, in a form and manner acceptable to the Commissioners, of the date and time when he intends to commence his next brewing or dissolving is given to the proper officer.

Order of brewing or dissolving

9.— (1) Except as the Commissioners otherwise allow and subject to such conditions as they may impose, the brewer shall ensure that all worts are removed from the mash tun successively, and in the order of brewing customary in the brewing industry, to the underback, coppers, coolers and collecting and fermenting vessels, and that all priming or colouring solution is, if not prepared solely in the collecting vessels, removed from the dissolving vessels either directly or through coolers to the collecting vessels, and neither worts nor priming or colouring solution shall be removed from the vessels in which they have been collected until the account thereof has been taken by the proper officer, or until the expiration of 12 hours from the time at which the worts or priming or colouring solution are collected in such vessels, whichever is the earlier.

(2) Except as the Commissioners otherwise allow and subject to such conditions as they may impose, the brewer shall ensure that, after worts have commenced running into the collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within 12 hours; except that a brewer having weak worts of an original gravity not exceeding 1025° may reserve them for mixing with the produce of his next brewing, except as the Commissioners otherwise allow, but in such case he shall keep such weak worts in a vessel entered for that purpose.

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

Mixings

10.— (1) Except as the Commissioners otherwise allow, the brewer shall ensure that—

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

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

(2) Except as the Commissioners otherwise allow, a brewer shall not mix the produce of one brewing with that of any other brewing, or a priming or colouring solution with any other priming or colouring solution or with the produce of a brewing unless he has previously ensured the entry in the brewing record of the identifying particulars of each collecting and fermenting vessel containing worts or priming or colouring solution to be mixed, and the quantity in each.

(3) Except as the Commissioners otherwise allow, the brewer shall ensure that after any mixing in accordance with paragraph (2) above there are entered in the brewing record—

- (a) the identifying particulars of each collecting and fermenting vessel containing the mixture; and
- (b) the quantity and calculated original gravity of such mixture.

(4) Paragraphs (1) to (3) above shall not apply to weak worts reserved in accordance with regulation 9(2) above.

(5) Except as the Commissioners otherwise allow, the brewer shall ensure that there are entered in the brewing record—

- (a) at least one hour before mixing commences—
 - (i) the date and time of mixing,
 - (ii) the date and time of brewing or (as the case may be) dissolving of each constituent of the mixture,
 - (iii) the intended original gravity of the mixture, and
 - (iv) the identifying particulars and contents of each vessel from which any worts, beer or priming or colouring solution are to be removed; and
- (b) within one hour of completion of mixing—
 - (i) the identifying particulars and contents, if any, of any vessel from which any worts, beer or priming or colouring solution have been removed,
 - (ii) the identifying particulars and contents of each vessel in which mixing has occurred, and
 - (iii) the calculated original gravity of the mixture.

Priming or colouring solution

11.— (1) Sections 3(3) (method of ascertaining original gravity (a)), 46(1) (remission or repayment of duty on spoilt beer), 47(7) (forfeiture for brewing without a licence) and 52(1) (concealment of worts and mixing of sugar) of the Act of 1979 shall apply to priming or colouring solution with the modification that, except where the context otherwise requires, references to worts and brewing shall be construed as references to priming or colouring solution and dissolving respectively.

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

(3) The brewer shall ensure that no priming or colouring solution is received into his brewery premises except from other brewery premises.

(a) Section 3 of the Alcoholic Liquor Duties Act 1979 (c.4) was amended by the Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979 (S.I. 1979/241), article 7.

Dilution of worts, beer and priming or colouring solution

12.— (1) This regulation applies only to dilution after collection is completed but before delivery from the entered premises where collection took place.

(2) Except as the Commissioners otherwise allow, the brewer shall ensure that there are entered in the brewing record—

(a) at least one hour before dilution commences—

- (i) the date and time when dilution is to commence,
- (ii) the date and time of brewing or dissolving (as the case may be) of the worts, beer or priming or colouring solution to be diluted,
- (iii) the intended original gravity after dilution, and
- (iv) the identifying particulars and contents of each vessel containing worts, beer, priming or colouring solution or water to be used in the process; and

(b) within one hour of completion of dilution—

- (i) the identifying particulars and contents of each vessel in which dilution has occurred,
- (ii) the calculated original gravity of the contents thereof,
- (iii) the identifying particulars and contents, if any, of each vessel from which beer, worts, priming or colouring solution or water have been removed for use in the process,
- (iv) the date and time when each dilution took place,
- (v) the number of gross bulk litres of water added,
- (vi) the number of gross bulk litres of worts, beer or priming or colouring solution to which water has been added,
- (vii) the number of degrees by which the original gravity of the worts, beer or priming or colouring solution, before dilution exceeded 1030°,
- (viii) the figure resulting from the multiplication of the figure resulting from sub-paragraph (b)(vi) above by the figure resulting from sub-paragraph (b)(vii) above, divided by 30,
- (ix) the figure resulting from the subtraction of the figure resulting from sub-paragraph (b)(viii) above from that resulting from sub-paragraph (b)(v) above.

(3) The brewer shall ensure that, where the figure resulting from sub-paragraph (2)(b)(ix) above is not a minus figure, it shall be entered on the next available line in the brewing record as if it were a collection at 1030° of an equivalent volume.

(4) Except as the Commissioners otherwise allow, the brewer shall ensure that, after dilution, the contents of the vessels specified in sub-paragraph (2)(b)(i) above are not removed until 12 hours have elapsed since the dilution was completed or until the proper officer has taken account thereof, whichever is the earlier.

Yeast pressings

13.—(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. The brewer shall ensure that, except as the Commissioners otherwise allow, entry is made in the brewing record of the date and time when, and the identifying particulars 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 the proper officer, or after the expiration of 12 hours from the time of collection if account has not been so taken.

(3) Except as the Commissioners 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) Except as the Commissioners otherwise allow, the brewer shall ensure that entry is made in the brewing record of the date and time at which yeast pressings are added, the quantity and original gravity of the yeast pressings and the identifying particulars of the vessel to which the addition is made.

Determination of original gravity of worts and beer

14.—(1) Subject to paragraph (3) below, when fermentation has commenced in any worts so that the original gravity cannot be ascertained by means of a saccharometer, or when determining the original gravity of beer (including spoilt beer), the brewer shall ensure that such gravity is determined in the following manner—

- (a) in the case of worts, a representative sample is to be taken from any part thereof when sufficient fermentation has occurred to ensure homogeneity and in any event within 12 hours of the completion of collection thereof and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of 20° Celsius shall be distilled;
- (b) in the case of beer or spoilt beer, except as the Commissioners otherwise allow, a representative sample is to be taken from any part thereof and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of 20° Celsius shall be distilled;
- (c) the distillate and residue shall each be made up at the temperature of 20° Celsius with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained;
- (d) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed to be the spirit indication of the distillate;
- (e) the degrees of gravity standing opposite to such spirit indication in the table in Schedule 1 to these Regulations added to the gravity of the residue expressed in degrees shall be deemed to be the original gravity of the worts, beer or spoilt beer;
- (f) where the spirit indication is greater than the greatest shown in the

table in Schedule 1 to these Regulations, the number of degrees of gravity to be added shall be ascertained by linear extrapolation of that portion of the table relating to spirit indications from 15.0 to 16.0.

(2) The calculation shall be subject to such adjustment for volatile acidity as the Commissioners may allow.

(3) For the purposes of these Regulations the calculated original gravity of a blend comprising quantities of worts, beer, priming or colouring solution or other liquid of differing original gravities shall be ascertained in the following manner—

for each constituent of the blend the quantity of worts, beer, priming or colouring solution or other liquid is to be multiplied by the original gravity of such constituent less 1,000. The sum of the products is to be divided by the total quantity of the blend. The quotient plus 1,000 is the calculated original gravity.

(4) On each occasion on which original gravity is determined under paragraphs (1) and (2) of this regulation, the brewer shall ensure that, except as the proper officer otherwise allows, the result of every calculation is recorded in the brewing record within one hour of completion of the analysis, and that the working papers used during the analysis are retained.

(5) Where the proper officer agrees that analysis of a sample taken in accordance with paragraph 14(1) above may be delayed, the brewer shall ensure that, except as the Commissioners otherwise allow, the sample is preserved only by the addition of salicylic acid and talc powder.

(6) Except as the proper officer otherwise allows, the brewer shall ensure that any analysis required by this regulation to be carried out shall be completed within 24 hours of the time specified in paragraph (1)(a) above.

Determination, return and payment of duty

15.— (1) Without prejudice to sections 37 and 38 of the Act of 1979, the brewer shall ensure that there is delivered to the proper officer a return of duty in such form and manner and containing such particulars as the Commissioners may direct.

(2) The brewer shall ensure that the said return is accompanied by such additional information as the proper officer may require.

(3) Where the Commissioners have exercised their powers under section 38(9) of the Act of 1979 to permit the charge to be made up at the close of each month, the brewer shall ensure that, except as the Commissioners otherwise permit or require, the said return is delivered to the proper officer not later than the seventh day of the month following that to which it relates.

(4) Where the Commissioners have not exercised their powers as aforesaid, the brewer shall ensure that, except as the Commissioners otherwise allow, the said return is made up and delivered to the proper officer not later than the end of the second working day after the day on which the collection of the worts or priming or colouring solution was completed.

(5) Where the Commissioners have not exercised their powers as aforesaid,

the duty shall become due and, except as they otherwise allow, the brewer shall ensure that duty is paid not later than the end of the second working day after the day on which the collection of the worts or priming or colouring solution was completed.

PART III

PRIMING PREMISES

Entry of priming premises

16. Before using any premises in respect of which he holds a licence under section 48 of the Act of 1979 (licence to use premises for adding priming or colouring solutions to beer) the brewer shall ensure that entry is made of the premises, rooms, places and vessels to be used for such purpose.

Storage and use of priming or colouring solution

17.— (1) Except as the Commissioners otherwise allow, the brewer shall ensure that a separate room or place is provided on priming premises for the sole purpose of storing priming or colouring solution.

(2) The brewer shall ensure that all priming or colouring solution is stored in the said room or place and is not removed therefrom unless prior notice to add the priming or colouring solution to beer has been given to the proper officer.

Fixed and movable vessels

18.— (1) Regulation 4 above shall apply to all fixed vessels used for storing priming or colouring solution on priming premises as it applies to vessels on brewery premises.

(2) The brewer shall ensure that any movable vessel used for storing priming or colouring solution is, while so used, kept in a position marked for the purpose.

Origin of priming or colouring solution

19. The brewer shall ensure that he does not have at priming premises priming or colouring solution which was not prepared at brewery premises.

Removal of priming or colouring solution to priming premises

20.— (1) Except as the Commissioners otherwise allow, a brewer who removes priming or colouring solution from his brewery to priming premises shall ensure that—

- (a) at least 48 hours before such removal a notice is entered in the brewing record specifying the date and time at which the removal is to be made; and
- (b) the whole produce of a dissolving is removed at one time.

(2) Except as the Commissioners otherwise allow, a brewer shall ensure that

priming or colouring solution is not removed except in a vessel clearly marked with the words "sugar solution", with uniquely identifying particulars and with the capacity of the vessel.

(3) The brewer shall ensure that priming or colouring solution is not removed from or received 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 gravity of the priming or colouring solution.

(4) Following the receipt of the priming or colouring solution as mentioned in paragraph (3) above, the recipient shall make the consignment note or similar document available to the proper officer on request.

Prohibition on additions to priming or colouring solution

21. Except as the Commissioners otherwise allow, the brewer shall ensure that nothing is added to priming or colouring solution, and that it is not otherwise altered in gravity.

Record to be kept on priming premises

22.— (1) The brewer shall ensure that a record (hereinafter referred to as "the priming record") is kept in a form to be agreed with the proper officer, in a part of the priming premises agreed with the proper officer.

(2) Except as the Commissioners otherwise allow, the brewer shall ensure that there are entered separately in the priming record—

- (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 priming or colouring solution added thereto before receipt;
- (b) not less than 2 hours before he begins to add priming or colouring solution to beer, the date and time at which he intends to begin such addition, the particulars of the beer and the vessels in which it is contained and of the quantity and gravity of priming or colouring solution to be added to each vessel;
- (c) within one hour of completing the addition of priming or colouring solution, the time when such addition was completed, with particulars of the quantity and gravity of priming or colouring solution added to each vessel; and
- (d) within one hour of the receipt, completion of day's usings or stock taking of priming or colouring solution, as the case may be, the quantity of priming or colouring solution received, used or found in stock, in each case at its respective gravity.

Beer not to contain excess quantities of priming or colouring solution

23. The brewer shall ensure that he does not have in his possession at priming premises beer to which has been added a greater quantity of priming or colouring solution than is shown to have been added in the relative entry or entries in the priming record.

Officer permitted to take stock

24. The brewer shall ensure that the proper officer is permitted at any time to take stock of the priming or colouring solution in his priming premises.

Quantity of priming or colouring solution held to agree with record

25. The brewer shall ensure that he does not have in his possession at priming premises a quantity of priming or colouring solution which differs from the quantity which ought to be in his possession according to the priming record.

PART IV

RECEIPT, USE AND REMOVAL OF SUGAR

Entry of sugar store, keeping of sugar stock record and documents to be retained

26.— (1) Except as the Commissioners otherwise allow, a brewer who uses any description of sugar in brewing or the preparation of priming or colouring solution shall ensure that—

- (a) before he begins to store or use sugar, entry is made of the premises (hereinafter referred to as “the sugar store”) to be used for the sole purpose of storing sugar, and he shall ensure that sugar is stored only in premises so entered;
- (b) an approved sugar stock record is kept at a place acceptable to the proper officer; and
- (c) there are entered in the sugar stock record, not later than the first working day after the receipt, removal or disposal of any sugar, the appropriate particulars shown in Schedule 2, and shall ensure the retention of invoices or similar documents relating to receipts of sugar at his entered premises.

(2) The brewer shall ensure that the proper officer is permitted at any time to examine and take stock of the sugar in his possession.

(3) The brewer shall ensure that the account in the sugar stock record is balanced at such times as the proper officer may require.

Receipt, deposit and removal of sugar

27. Except as the Commissioners otherwise allow, the brewer shall ensure that 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 priming or colouring solution in accordance with an entry in the brewing record or, as the case may require, in the priming record.

PART V

WAREHOUSING OF BEER

Application

28. This Part of these Regulations applies only to beer upon which duty has been charged and which is intended for exportation, removal to the Isle of Man, or shipment as stores, and is without prejudice to any provision of the Customs and Excise Management Act 1979(a), the Customs and Excise Duties (General Reliefs) Act 1979(b) and the Alcoholic Liquor Duties Act 1979(c).

Entry of warehouse on brewery premises

29. The brewer shall ensure that entry is made of any warehouse situated on his brewery premises.

Condition of beer to be warehoused

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

Containers in which beer may be warehoused

31. Beer may be warehoused only in such containers as the Commissioners allow.

Restriction on removal from warehouse

32. The occupier shall ensure that, except as the Commissioners otherwise allow, beer deposited in warehouse is removed therefrom only for exportation, removal to the Isle of Man, shipment as stores, or removal to another warehouse for re-warehousing.

PART VI

GENERAL PROVISIONS WITH REGARD TO BOOKS, RECORDS AND OTHER DOCUMENTS

Inspection and retention of records

33.— (1) Save as provided by regulations 7(5) and 15 above and except as the Commissioners otherwise allow, the brewer shall ensure that all records and other documents specified in regulation 35 below shall be kept available for inspection at the premises to which they relate for at least 2 years from the date of the last entry in the record or, as the case may be, the date of issue of the other document.

(2) If any of the records specified in regulation 35 below are not made or

(a) 1979 c.2.
(b) 1979 c.3.
(c) 1979 c.4.

preserved in a form which is readily legible or which is not legible without the aid of equipment, the brewer shall ensure that the information contained therein is produced to the proper officer on his request in the form of a transcript or other permanently legible reproduction.

(3) The brewer shall ensure that any record or other document referred to in regulation 35 below and any transcript or other reproduction required under paragraph (2) above shall be produced to the proper officer at such time and place as he may require, and that the proper officer shall be allowed to inspect, copy or take extracts from them and remove them at a reasonable time and for a reasonable period.

(4) The brewer shall ensure that all books, records and other documents supplied to him by the Commissioners or the proper officer are returned to the proper officer at that officer's request.

Alteration

34. No person shall obliterate or, except with the permission of the proper officer, or as required by regulation 7(2)(f) above, cancel or alter any entry in a book, record or other document specified in regulation 35 below.

Records, etc, to which regulations 33 and 34 apply

35. The books, records and other documents to which regulations 33 and 34 above apply are—

- (a) the brewing record;
- (b) records of calculations (including working papers) required by regulation 14 above;
- (c) a copy of the return of duty;
- (d) the priming record; and
- (e) the sugar stock record and every other document required to be kept by regulation 26(1)(c) above.

PART VII

SPOILT BEER

Claims for remission or repayment of duty

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

- (a) except as the Commissioners otherwise allow, in respect of beer delivered to and returned by another person—
 - (i) other than beer which has been exported or shipped as stores or removed to the Isle of Man, the particulars specified in Schedule 3,

- (ii) which has been exported, shipped as stores or removed to the Isle of Man, the particulars specified in Schedule 4;
- (b) except as the Commissioners otherwise allow, in respect of beer which has not been delivered to another person, the particulars specified in Schedule 5;
- (c) in respect of beer brewed outside the United Kingdom and the Isle of Man, in addition to the particulars specified in Schedule 3, 4 or 5 as the case may be, the particulars specified in Schedule 6. Particulars (a) to (f) in that Schedule must be supported by documentary evidence to the satisfaction of the Commissioners.

(2) In lieu of the statement referred to in paragraph (1) above, a claim shall be accompanied by commercial documents sufficient to establish the particulars specified in Schedule 3, 4, 5 or 6 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 the minimum rate in force at the time the beer was brewed, imported or removed from warehouse;
- (b) that the beer has accidentally become spoilt or otherwise unfit for use;
- (c) that, to the best of his 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 containers 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 entered premises and the date of the claim, removed from the containers in which it was contained at the date of its removal from entered premises otherwise than for the purpose of bottling or canning.

Time for making claim

37. Except as the Commissioners otherwise allow, every claim shall be made within 6 months or, in the case of beer in bottle or can, 12 months of the date when the beer in respect of which the claim is made was delivered from entered premises or, in the case of beer brewed in the United Kingdom and re-imported, of the date of re-importation.

Conditions to be observed

38.— (1) A brewer by whom a claim is made shall ensure that—

- (a) on demand at any reasonable time the proper officer is allowed 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 Commissioners otherwise allow, a vessel (hereinafter referred to as a "spoilt beer vessel") of a size acceptable to the Commissioners is provided so as to enable the proper officer to take account of the bulk quantity of the spoilt beer;
- (c) except as the proper officer otherwise allows, any returned spoilt beer is kept in the containers in which it was returned until it is emptied into the spoilt beer vessel;
- (d) except as the proper officer otherwise allows, not less than 24 hours notice is given of his intention of emptying the spoilt beer into the spoilt beer vessel and at the same time the proper officer is informed of the intended time of destruction thereof;
- (e) except as the proper officer otherwise allows, there is entered in the brewing record the quantity and analysis gravity of the spoilt beer not less than one hour before destruction; and
- (f) arrangements are made for the destruction of the beer to the satisfaction of the proper officer.

(2) The brewer shall ensure that, except as the Commissioners otherwise allow, any claim which he makes relates only to beer both brewed and destroyed at the same entered premises.

PART VIII

ADDITIONS TO BEER ON APPROVED PREMISES

Interpretation

39. In this Part of these Regulations, "approved premises" means premises approved by the Commissioners, for such periods and subject to such conditions as they think fit, for the addition of substances to beer, and "approved person" means a person to whom such approval has been granted.

Application

40. This Part of these Regulations applies to beer at any time—

- (a) after it leaves the entered premises on which it was brewed; or
- (b) in the case of beer brewed outside the United Kingdom, after it is imported into the United Kingdom,

and before it is sold by retail or otherwise supplied for consumption.

Restriction on adding substances

41. Subject to Part III above and to regulation 42 below, no substance, other than finings for the purpose of clarification or such other substance as may be sanctioned by the Commissioners, may be added to beer.

Addition of substances

42. An approved person may add water or other substances sanctioned by the Commissioners to beer, provided that—

- (a) the water or other substances are added at approved premises; and
- (b) the original gravity of the beer is not reduced below 1030°.

Transport

43.— (1) Save as may be otherwise provided by regulations made under section 31 of the Customs and Excise Management Act 1979(a), beer shall not be transported to approved premises except in approved containers secured to the satisfaction of the proper officer and identified by such seals, locks or marks as the Commissioners may specify.

(2) Seals, locks or marks shall be affixed by the proper officer or such other person as the Commissioners may authorise.

Records

44.— (1) Without prejudice to Part VI above, an approved person shall ensure that records are kept containing particulars of—

- (a) the removal of beer from entered premises or warehouse or its place of importation to approved premises;
- (b) the transport of beer to and its receipt at approved premises;
- (c) operations on beer at approved premises;
- (d) the removal of beer from approved premises; and
- (e) such other records as the Commissioners may from time to time require.

(2) Regulation 33 above shall apply to records required to be kept under paragraph (1) above as if references to “brewer” included approved person and references to “regulation 35” included this regulation.

PART IX

MISCELLANEOUS

Black beer

45. A brewer shall ensure that he does not have on his entered premises any black beer not brewed by him on those premises, and that any black beer is not mixed on his entered premises with any other beer.

(a) 1979 c.2; section 31 was amended by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, Part II, paragraph 1, and by the Finance Act 1984 (c.43), section 8 and Schedule 4, Part II, paragraph 2.

Regulations revoked

46. The Regulations specified in Schedule 7 hereto are revoked to the extent specified in the third column of that Schedule.

29th October 1985
King's Beam House,
Mark Lane,
London, EC3R 7HE.

P. Jefferson Smith,
Commissioner of Customs and Excise.

SCHEDULE 1

(Regulation 14)

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORTS AND BEER

Spirit Indication	Degrees of Gravity	Spirit Indication	Degrees of Gravity	Spirit Indication	Degrees of Gravity	Spirit Indication	Degrees of Gravity
0.0	0.00	4.0	17.22	8.0	35.31	12.0	54.06
0.1	0.42	4.1	17.67	8.1	35.77	12.1	54.55
0.2	0.85	4.2	18.11	8.2	36.22	12.2	55.04
0.3	1.27	4.3	18.56	8.3	36.68	12.3	55.53
0.4	1.70	4.4	19.00	8.4	37.14	12.4	56.03
0.5	2.12	4.5	19.45	8.5	37.59	12.5	56.52
0.6	2.54	4.6	19.90	8.6	38.05	12.6	57.01
0.7	2.97	4.7	20.35	8.7	38.51	12.7	57.51
0.8	3.39	4.8	20.80	8.8	38.97	12.8	58.00
0.9	3.81	4.9	21.25	8.9	39.43	12.9	58.50
1.0	4.24	5.0	21.70	9.0	39.88	13.0	58.99
1.1	4.66	5.1	22.16	9.1	40.34	13.1	59.48
1.2	5.08	5.2	22.61	9.2	40.80	13.2	59.98
1.3	5.51	5.3	23.06	9.3	41.26	13.3	60.47
1.4	5.93	5.4	23.51	9.4	41.72	13.4	60.97
1.5	6.35	5.5	23.96	9.5	42.18	13.5	61.46
1.6	6.78	5.6	24.42	9.6	42.64	13.6	61.96
1.7	7.20	5.7	24.87	9.7	43.10	13.7	62.45
1.8	7.62	5.8	25.31	9.8	43.56	13.8	62.94
1.9	8.05	5.9	25.76	9.9	44.02	13.9	63.44
2.0	8.47	6.0	26.21	10.0	44.48	14.0	63.97
2.1	8.91	6.1	26.66	10.1	44.94	14.1	64.47
2.2	9.35	6.2	27.11	10.2	45.41	14.2	64.96
2.3	9.79	6.3	27.57	10.3	45.88	14.3	65.46
2.4	10.23	6.4	28.02	10.4	46.35	14.4	65.96
2.5	10.66	6.5	28.48	10.5	46.82	14.5	66.46
2.6	11.10	6.6	28.93	10.6	47.29	14.6	66.96
2.7	11.53	6.7	29.39	10.7	47.77	14.7	67.47
2.8	11.97	6.8	29.84	10.8	48.24	14.8	67.97
2.9	12.40	6.9	30.29	10.9	48.72	14.9	68.47
3.0	12.84	7.0	30.75	11.0	49.20	15.0	68.97
3.1	13.27	7.1	31.20	11.1	49.68	15.1	69.48
3.2	13.71	7.2	31.66	11.2	50.16	15.2	69.98
3.3	14.15	7.3	32.12	11.3	50.65	15.3	70.49
3.4	14.58	7.4	32.57	11.4	51.13	15.4	70.99
3.5	15.02	7.5	33.03	11.5	51.62	15.5	71.50
3.6	15.46	7.6	33.48	11.6	52.10	15.6	72.01
3.7	15.90	7.7	33.94	11.7	52.59	15.7	72.51
3.8	16.34	7.8	34.40	11.8	53.08	15.8	73.02
3.9	16.78	7.9	34.85	11.9	53.57	15.9	73.53
						16.0	74.04

(Regulation 26)

SCHEDULE 2

PARTICULARS TO BE ENTERED IN SUGAR STOCK RECORD

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.

(Regulation 36)

SCHEDULE 3

PARTICULARS REQUIRED UNDER REGULATION 36(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 or canned, the distinguishing marks, numbers and size of each container or tanker in which the beer was returned and the quantity in litres returned in each container or tanker;
- (d) if the beer is returned in bottles or cans, the total number of bottles or cans returned by each purchaser, the number of bottles or cans according to each size of bottle or can and the total number of litres returned by each purchaser;
- (e) in the case of beer bottled or canned after delivery from entered premises and returned in bulk containers into which it has been decanted the distinguishing marks, numbers and size of each container in which the beer was returned and the quantity returned in each container;
- (f) the address of the premises where the beer was brewed, last diluted or last blended, the date or dates on which the beer was brewed, last diluted or last blended and delivered from the entered or approved premises concerned, and the original gravity of the beer as brewed or, in the case of blended or diluted beer, the calculated original gravity of the beer as last blended or diluted;
- (g) the total bulk litres and calculated original gravity of the spoilt beer included in the claim.

SCHEDULE 4

(Regulation 36)

PARTICULARS REQUIRED UNDER REGULATION 36(1)(a)(ii)

Particulars

- (a) a statement that the beer has been re-imported after having been previously exported, removed to the Isle of Man 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 each purchaser;
- (d) the quantity and description of the beer in respect of which the claim is made, and the distinguishing marks of the containers in which it is returned;
- (e) the address of the premises where the beer was brewed, last diluted or last blended, the date or dates on which the beer was brewed, last diluted or last blended and delivered from the entered or approved premises concerned, and the original gravity of the beer as brewed or, in the case of blended or diluted beer, the calculated original gravity of the beer as last blended or diluted;
- (f) the total bulk litres and calculated original gravity of the spoilt beer included in the claim.

SCHEDULE 5

(Regulation 36)

PARTICULARS REQUIRED UNDER REGULATION 36(1)(b)

Particulars

- (a) the quantity and description of the beer in respect of which the claim is made;
- (b) the address of the premises where the beer was brewed, last diluted or last blended, the date or dates on which the beer was brewed, last diluted or last blended and delivered from the entered or approved premises concerned, and the original gravity of the beer as brewed or, in the case of blended or diluted beer, the calculated original gravity of the beer as last blended or diluted;
- (c) a description of the containers 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 containers.

(Regulation 36)

SCHEDULE 6

ADDITIONAL PARTICULARS REQUIRED UNDER REGULATION 36(1)(c)

Particulars

- (a) a statement that none of the beer was brewed in the United Kingdom or the Isle of Man, and the name of the country in which it was brewed;
- (b) the date and place of importation or (where the beer has been deposited there without payment of duty on importation) the date and place of clearance from warehouse and the name, address and code number of the warehouse;
- (c) the total quantity of beer in litres at each original gravity;
- (d) the description of the beer returned by each purchaser in respect of which a claim is made;
- (e) the name and address of each purchaser;
- (f) unless the beer has been bottled or canned, the distinguishing marks, numbers and size of each container or tanker in which the beer was returned and the quantity in litres returned in each container or tanker;
- (g) if the beer is returned in bottles or cans, the total number of bottles or cans returned by each purchaser, the number of bottles or cans according to each size of bottle or can and the total number of litres returned by each purchaser;
- (h) in the case of beer bottled or canned after delivery from entered premises and returned in bulk containers into which it has been decanted, the distinguishing marks, numbers and size of each container in which the beer was returned and the quantity returned in each container;
- (i) the total bulk litres and calculated original gravity of the spoilt beer included in the claim;
- (j) the ship or flight number or particulars of the vehicle relating to the importation;
- (k) the rate and total amount of excise duty charged at importation or removal from warehouse, and the amount of such duty charged on total bulk litres at each original gravity;
- (l) where the claimant is the importer of the beer the following declaration:—

“I/We
(name in block letters)

declare that I have not made nor will I make any other claim in respect of the beer which is the subject of this claim, for remission or repayment of excise duty.”;
- (m) where the claimant is not the importer of the beer, the following undertaking:—

“I/We
(name in block letters)

hereby undertake to indemnify the Commissioners of Customs and Excise against payment by them of any other claim for repayment or remission of excise duty in respect of the beer which is the subject of this claim.”.

SCHEDULE 7

(Regulation 46)

REGULATIONS REVOKED

Year and Number	Title	Extent of Revocation
S.I. 1978/893	The Beer Regulations 1978	All the regulations
S.I. 1979/1146	The Alcoholic Liquors (Amendment of Units and Methods of Measurement) Regulations 1979	Regulation 7 and Schedule 2
S.I. 1980/992	The Excise Warehousing Regulations 1979, etc. (Amendment) Regulations 1980	Regulation 3
S.I. 1985/252	The Beer (Amendment and Gauging of Vessels) Regulations 1985	All the regulations

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide for the revenue control of the manufacture of beer liable to excise duty, the warehousing of beer for exportation, removal to the Isle of Man or shipment as stores and claims for relief from excise duty on beer returned to the brewer as accidentally spoilt or otherwise unfit for use. They come into force on 1 December 1985.

The Regulations consolidate with amendments the Beer Regulations 1978 (S.I. 1978/893) as amended by the Beer (Amendment and Gauging of Vessels) Regulations 1985 (S.I. 1985/252) but give the Commissioners of Customs and Excise wider discretion to permit flexibility of operations in response to developments in brewery techniques and practices. The changes of substance are:

- (a) Regulation 6 requires the brewer to notify particulars of materials intended to be used in brewing.
- (b) Regulation 12 regulates the dilution of worts, beer and priming or colouring solution before delivery from the brewery premises on which they were produced.
- (c) Regulation 15 introduces a requirement for the brewer to submit to the proper officer of customs and excise a monthly return of his liability to duty in place of the previous arrangement whereby this liability was assessed by the proper officer. It provides too for records to be maintained by way of the brewer's business records (including computer records) in place of an officially provided form. (This regulation is made under powers introduced by section 6 of and paragraph 3 of Schedule 3 to the Finance Act 1985.)

- (d) Regulations 22 and 26, respectively, permit the priming record and sugar stock record to be maintained by means of the brewer's business records (including computer records).
- (e) Regulation 33 provides for the production to the Commissioners of permanently legible transcripts of records not maintained in readily legible form.
- (f) Regulations 39 to 44 regulate the addition of substances to beer after it leaves the brewery or after its importation, as the case may be, and before it is sold by retail or otherwise supplied for consumption. (These regulations are made under powers introduced by section 6 of and paragraph 4 of Schedule 3 to the Finance Act 1985, which also provide for the repeal of section 72(1) and (2) of the Alcoholic Liquor Duties Act 1979 upon the coming into operation of these Regulations.)

Part I of the Regulations deals with definitions and incidental matters. Part II regulates the manufacture of beer and the preparation of priming or colouring solution, and prescribes the methods 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 the 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 and the records relating to sugar to be kept by brewers.

Part V sets out requirements concerning the warehousing of beer for exportation, removal to the Isle of Man, or for use as ship or aircraft stores, which are additional to those of the Excise Warehousing (Etc.) Regulations 1982 (S.I. 1982/612) in relation to such beer.

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

Part VII 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 VIII contains new provisions on additions to beer away from brewery premises.

Part IX imposes restrictions in relation to black beer and deals with revocations.

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

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