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STATUTORY INSTRUMENTS

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**1993 No. 1228**

**The Beer Regulations 1993**

**PART III**

**Production**

**When the production of beer begins and when it is completed**

**8.—(1)** For the purposes of section 47 of the Act (registration of producers of beer) and these Regulations, the production of beer begins when the mash is made.

(2) For the purposes of section 36 of the Act (the charge of excise duty) and these Regulations, beer shall be deemed to have been produced at the time determined in accordance with any direction given by the Commissioners or in the absence of any such direction at the earlier of—

- (a) the time when the beer is put into any package;
- (b) the time when the beer is removed from the brewery;
- (c) the time when the beer is consumed;
- (d) the time when the beer is lost;
- (e) the time when the beer reaches that state of maturity at which it is fit for consumption.

(3) In this regulation “beer” includes unfinished beer.