



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART III

#### BEER

##### *Charge of excise duty*

#### 36 Beer: charge of excise duty.

There shall be charged on beer—

- (a) imported into the United Kingdom; or
- (b) brewed in the United Kingdom,

a duty of excise [<sup>F1</sup>at the rate of [<sup>F2</sup>£1.163] per hectolitre for every degree by which the original gravity of the beer exceeds 1000 degrees].

#### Textual Amendments

**F1** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 1\(1\)\(b\)\(6\)](#)

**F2** Words in [s. 36](#) substituted (with effect from 6 p.m. on 16.3.1993) by virtue of [1993 c. 34, s. 1\(1\)\(4\)](#).

VALID FROM 01/06/2002

#### *[<sup>F3</sup>Reduced rates of excise duty*

#### Textual Amendments

**F3** [Ss. 36A-36H](#) inserted (retrospective to 1.6.2002 (except [s. 36H](#) in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 2](#)

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*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)*

### 36A Beer from small breweries: introductory

- (1) For the purposes of section 36(1AA) above (but subject to subsection (2) below)—
  - (a) whether beer produced in a singleton brewery is “small brewery beer” is determined in accordance with section 36C below, and
  - (b) whether beer produced in a co-operated brewery is “small brewery beer” is determined in accordance with section 36E below.
- (2) Beer is not small brewery beer if it is produced by a person on any premises in circumstances in which he is required to be, but is not, registered under section 47 below in respect of those premises.

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

### 36B Interpretation of provisions relating to small brewery beer

- (1) The following provisions of this section have effect for the purposes of section 36(1AA) above, section 36A above, this section and sections 36C to 36F below.
- (2) A brewery is a “singleton brewery” at any particular time in a calendar year if it is not a co-operated brewery at that time.
- (3) A brewery is a “co-operated brewery” at any particular time in a calendar year if—
  - (a) a person who produces beer in the brewery at that time or any earlier time in that year, or
  - (b) a person connected with such a person, also produces beer in any other brewery at that time or any earlier time in that year.
- (4) “Brewery” means premises (whether or not in the United Kingdom) on which beer is produced and that are situated physically apart from any other premises on which beer is produced.
- (5) “The standard beer duty rate” means the rate of duty specified by section 36(1AA) (a) above.
- (6) References to “the grossed-up amount” of an estimate of the amount of a brewery’s production in a calendar year are to the amount given by—

$$\frac{E}{(365 - N)} \times 365$$

where—

E is the amount of the estimate, and

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N is the number of days (if any) in the calendar year before the brewery begins to be used as beer-production premises.

- (7) References to a brewery being used as beer-production premises are, in the case of a brewery in the United Kingdom, to there being at least one person who is required to be registered under section 47 below in respect of the brewery.
- (8) Any question whether a person is connected with another shall be determined in accordance with section 839 of the Income and Corporation Taxes Act 1988.

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\)](#), s. 4, [Sch. 1 para. 2](#)

### 36C Meaning of “small brewery beer”: beer from singleton breweries

- (1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.
- (2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (9) and (10) below.
- (3) The first condition is that either—
  - (a) no beer was produced in the brewery in the previous calendar year (“the previous year”), or
  - (b) the amount of beer produced in the brewery in the previous year was not more than 30,000 hectolitres.
- (4) For the purposes of subsection (3)(b) above, where the brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in the brewery shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

- (5) The second condition is that the amount of the estimate under subsection (9) below of the brewery’s production in the current year is not more than 30,000 hectolitres.
- (6) The third condition is that if the brewery begins to be used as beer-production premises part-way through the current year, the grossed-up amount of that estimate is not more than 30,000 hectolitres.

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- (7) The fourth condition is that less than half of the beer produced in the brewery in the previous year was produced under licence.
- (8) The fifth condition is that the beer is not produced under licence.
- (9) Beer produced in the brewery in the current year before the person who first produces beer in the brewery in that year has made a reasonable estimate of the amount of beer that will be produced in the brewery in that year is not small brewery beer.
- (10) Beer produced in the brewery in the current year after the amount of beer produced in the brewery in the current year has reached 30,000 hectolitres is not small brewery beer.
- (11) Subsection (10) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

### **36D Rate of duty for small brewery beer from singleton breweries**

- (1) This section applies to small brewery beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.
- (2) The rate of duty in the case of that beer (“the brewery rate”) is determined in accordance with this section.
- (3) Subsection (4) below applies if—
  - (a) beer was produced in the brewery in the previous calendar year (“the previous year”) and the amount produced in the brewery in that year was not more than 5,000 hectolitres, or
  - (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is not more than 5,000 hectolitres.
- (4) If this subsection applies, “the brewery rate” is 50% of the standard beer duty rate at the time concerned; but this is subject to rounding under subsection (7) below.
- (5) Subsection (6) below applies if—
  - (a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 5,000 hectolitres but not more than 30,000 hectolitres, or
  - (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is more than 5,000 hectolitres but not more than 30,000 hectolitres.
- (6) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (7) below, given by—

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$$\frac{P - 2,500}{P} \times \text{the standard beer duty rate at the time concerned}$$

where—

if this subsection applies by reason of subsection (5)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and

if this subsection applies by reason of subsection (5)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (5)(b).

- (7) Where a rate given by subsection (4) or (6) above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.
- (8) Where the brewery was in use as beer-production premises during part only of the previous year, for the purposes of subsections (3)(a), (5)(a) and (6) above the amount of beer produced in the brewery in the previous year shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2

### 36E Meaning of “small brewery beer”: beer from co-operated breweries

- (1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.
- (2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (10) and (11) below.
- (3) In this section—
- “the group” means the group of breweries consisting of—
- the co-operated brewery, and
  - every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—

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(i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or

(ii) a person connected with such a person;

“group brewery” means a brewery that is in the group;

“the previous year” means the calendar year immediately preceding the current year.

(4) The first condition is that either—

(a) no beer was produced in the previous year in the group, or

(b) the amount given by  $PY + GE$  is not more than 30,000 hectolitres, where—  
 PY is the amount of beer produced in the previous year in the group,  
 and

GE is the aggregate of the grossed-up amount of each estimate that—

(i) is an estimate for the purposes of subsection (10) below of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and

(ii) is made no later than the time mentioned in subsection (1) above.

(5) For the purposes of subsection (4)(b) above, where a group brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in that brewery shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

(6) The second condition is that the aggregate of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,  
 is not more than 30,000 hectolitres.

(7) The third condition is that if any group brewery begins to be used as beer-production premises part-way through the current year, the aggregate of the grossed-up amount of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,  
 is not more than 30,000 hectolitres.

(8) The fourth condition is that less than half of the beer produced in the previous year in each group brewery was produced under licence.

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- (9) The fifth condition is that the beer is not produced under licence.
- (10) Beer produced in the co-operated brewery at an unestimated time is not small brewery beer; and here “unestimated time” means a time in the current year when there is a group brewery for which there does not exist a reasonable estimate, made by the person who first produces beer in that brewery in that year, of the amount of beer that will be produced in that brewery in that year.
- (11) Beer produced in the co-operated brewery in the current year after the amount of beer produced in the group in the current year has reached 30,000 hectolitres is not small brewery beer.
- (12) Subsection (11) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

### 36F Rate of duty for small brewery beer from co-operated breweries

- (1) This section applies to small brewery beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.
- (2) The rate of duty in the case of that beer (“the brewery rate”) is determined in accordance with this section.
- (3) In this section—
  - “the group” means the group of breweries consisting of—
    - (a) the co-operated brewery, and
    - (b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—
      - (i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or
      - (ii) a person connected with such a person;
  - “group brewery” means a brewery that is in the group;
  - “the previous year” means the calendar year immediately preceding the current year;
  - “the notional previous year’s production” has the meaning given by subsection (4) below.
- (4) In this section “the notional previous year’s production” means the amount, in hectolitres, given by  $PY + GE$  where—
  - PY is the amount of beer produced in the group in the previous year, and
  - GE is the aggregate of the grossed-up amount of each estimate that—
    - (a) is an estimate for the purposes of section 36E(10) above of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and

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(b) is made no later than the time mentioned in subsection (1) above.

- (5) Where a group brewery was in use as beer-production premises during part only of the previous year, in calculating PY for the purposes of subsection (4) above the amount of beer produced in that brewery in the previous year shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

- (6) Subsection (7) below applies if—
- (a) beer was produced in at least one group brewery in the previous year and the notional previous year's production is not more than 5,000 hectolitres, or
  - (b) no beer was produced in the group in the previous year and the aggregate of each estimate that—
    - (i) is an estimate for the purposes of section 36E(10) above of the amount of a group brewery's production in the current year, and
    - (ii) is made no later than the time mentioned in subsection (1) above, is not more than 5,000 hectolitres.
- (7) If this subsection applies, “the brewery rate” is 50% of the standard rate at the time mentioned in subsection (1) above; but this is subject to rounding under subsection (10) below.
- (8) Subsection (9) below applies if—
- (a) beer was produced in at least one group brewery in the previous year and the notional previous year's production is more than 5,000 hectolitres but not more than 30,000 hectolitres, or
  - (b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 5,000 hectolitres but not more than 30,000 hectolitres.
- (9) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (10) below, given by—

$$\frac{P - 2,500}{P} \times \text{the standard rate}$$

where—



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if this subsection applies by reason of subsection (8)(a) above, P is the previous year's notional production,

if this subsection applies by reason of subsection (8)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

“the standard rate” means the standard beer duty rate at the time mentioned in subsection (1) above.

- (10) Where a rate given by subsection (7) or (9) above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.

#### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2

### 36G Assessments where incorrectly low rate of duty applied

- (1) Subsection (3) below applies if—
- (a) duty is charged by section 36 above on any beer, and
  - (b) it appears at the excise duty point that the beer is small brewery beer for the purposes of section 36(1AA) above, but
  - (c) it turns out that the beer was not small brewery beer for those purposes (because, for example, circumstances were not as they appeared at that point or they subsequently changed).
- (2) Subsection (3) below also applies if—
- (a) duty is charged by section 36 above on any beer that is small brewery beer for the purposes of section 36(1AA) above, and
  - (b) the rate of duty that at the excise duty point appeared to be the correct rate turns out to have been lower than the correct rate (because, for example, circumstances were not as they appeared at that point or they subsequently changed).
- (3) In any such case the Commissioners—
- (a) may assess the amount that is the difference between—
    - (i) the actual amount of the duty charged on the beer by section 36 above, and
    - (ii) the lower amount that, at the excise duty point, appeared to be the amount charged,
 as being excise duty due from the person liable to pay the duty charged on the beer by section 36 above, and
  - (b) may notify him or his representative accordingly.
- (4) Where two or more persons are liable to pay the duty charged on the beer—
- (a) the reference in subsection (3)(a) above to the person liable to pay the duty is to any one or more of those persons, and
  - (b) the reference in subsection (3)(b) above to notifying the person liable or his representative is to notifying each person assessed or his representative.

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### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\)](#), s. 4, [Sch. 1 para. 2](#)

VALID FROM 24/07/2002

### 36H Power to vary reduced rate provisions

- (1) The Treasury may by order made by statutory instrument make provision amending this Act for the purpose of causing excise duty to be charged on a description of beer—
  - (a) at a reduced rate instead of at the standard rate;
  - (b) at the standard rate instead of at a reduced rate;
  - (c) at a different reduced rate.
- (2) In this section—
 

“reduced rate” means a rate lower than the standard rate, and

“the standard rate” means the rate specified by section 36(1AA)(a) above.
- (3) An order under subsection (1) above may—
  - (a) make different provision for different cases;
  - (b) make such consequential amendments in this Act and other enactments as appear to the Treasury to be necessary or expedient;
  - (c) make such other consequential provision, and such incidental and transitional provision, as appears to the Treasury to be necessary or expedient.
- (4) A statutory instrument by which there is made an order under subsection (1) above shall be laid before the House of Commons after being made.

Unless the instrument is approved by the House of Commons before the expiration of 28 days beginning with the date on which the instrument was made, the order shall cease to have effect on the expiration of that period.

Where the order so ceases to have effect, that does not prejudice—

- (a) anything previously done under the order, or
- (b) the making of a new order.

In reckoning any such period of 28 days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.]

### Textual Amendments

- F3** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\)](#), s. 4, [Sch. 1 para. 2](#)

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### Computation of excise duty

#### 37 Charge of duty on beer brewed in the United Kingdom: general

- (1) The quantity of worts and the gravity thereof by reference to which the duty on beer brewed in the United Kingdom is charged shall, according as is provided in sections 38 and 39 below, be either—
  - (a) the quantity and the original gravity of the worts produced; or
  - (b) the quantity of worts of an original gravity of 1055\_ deemed to have been brewed from the materials used.
- (2) For the purpose of ascertaining the quantity of worts of an original gravity of 1055\_ deemed to have been brewed from the materials used, a brewer shall be deemed, subject to subsection (4) below, to have brewed [<sup>F4</sup>1 hectolitre] of worts of that gravity for every unit of materials recorded by him in pursuance of regulations under section 49 or 53 below or used by him in any brewing.
- (3) For the purposes of subsection (2) above “unit of materials” means—
  - (a) [<sup>F5</sup>24 kilograms] of malt or corn of any description; or
  - (b) [<sup>F5</sup>16 kilograms] of sugar; or
  - (c) a quantity of malt, corn and sugar, or of any two of those materials, which by relation to paragraph (a) and (b) above is the equivalent of either of the quantities mentioned in those paragraphs.
- (4) In the case of a brewer for sale, where any materials used for brewing by the brewer are proved to the satisfaction of the Commissioners to be of such a description or nature that some deduction from the quantity deemed to have been brewed should be made, the Commissioners shall make such a deduction from that quantity as will in their opinion afford just relief to the brewer.
- (5) In subsection (3) above “sugar” includes—
  - (a) any saccharine substance, extract or syrup;
  - (b) rice;
  - (c) flaked maize and any other description of corn which in the opinion of the Commissioners is prepared in a manner similar to flaked maize;
  - (d) any other material capable of being used in brewing except malt or corn;
 and “corn” in that subsection means corn other than corn included in the foregoing definition of sugar.
- (6) In the case of a brewer for sale, this section and section 38 below shall have effect as if priming and colouring solutions were worts.

#### Textual Amendments

- F4** Words substituted by [S.I. 1979/241, art. 21\(a\)](#)  
**F5** Words substituted by [S.I. 1979/241, art. 21\(b\)](#)

#### 38 Charge of duty on beer brewed in the United Kingdom: brewer for sale.

- (1) The duty on beer brewed by a brewer for sale shall be charged and paid in accordance with the following provisions of this section.

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- (2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulations made under section 49 below or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater, less 6 per cent. of that quantity.
- (3) There shall be ascertained in respect of each brewing—
  - (a) the quantity of worts of an original gravity of 1055\_ which is the equivalent of the worts produced; and
  - (b) the quantity of worts of that gravity deemed to have been brewed from the materials used in accordance with section 37(2) above;and if the quantity mentioned in paragraph (b) above, less 4 per cent., exceeds the quantity mentioned in paragraph (a) above duty shall in addition be charged on the excess, less 6 per cent. thereof.
- (4) For the purposes of subsection (3)(a) above, the equivalent therein mentioned shall be taken to be the quantity of the worts produced—
  - (a) multiplied by the number, less 1000, of the degrees representing their original gravity; and
  - (b) divided by 55.
- (5) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by 5\_ or more the gravity recorded by the brewer in pursuance of regulations made under section 49 below or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and be charged with duty accordingly.
- (6) Where beer has been prepared by a process of mixing by a brewer for sale and the aggregate amount charged in respect of duty on the several constituents of the beer exceeds the amount which would have been so charged on the mixture, the Commissioners may, subject to such conditions as they see fit to impose, remit or repay the excess.
- (7) The conditions which may be imposed under subsection (6) above include conditions as to the method of computing the amount which would have been charged in respect of duty on the mixture and of ascertaining any matter by reference to which that amount is to be computed.
- (8) Subject to subsection (9) below, the amount [<sup>F6</sup>chargeable in respect of duty shall be determined and become due in accordance with regulations made under section 49 below].
- (9) The Commissioners may [<sup>F7</sup>permit the duty chargeable to be determined] at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the quantities of worts produced and the aggregate of the quantities of worts deemed to have been brewed from the materials used shall be treated as worts produced or deemed to have been brewed in one brewing, and, subject to subsection (10) below, the Commissioners may, if they think fit, allow payment of the duty to be deferred upon such terms as they see fit.
- (10) Where the Commissioners allow payment of duty to be deferred under subsection (9) above the date of payment shall be—

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- (a) in the case of worts of beer to which this paragraph applies, such date as may be so allowed, not being later than the twenty-fifth day of the twelfth month after the month in which the duty was charged;
  - (b) in any other case, such date as may be so allowed, not being later than the twenty-fifth day of the month next following that in which the duty was charged.
- (11) Paragraph (a) of subsection (10) above applies to worts of beer of an original gravity of or exceeding 1070\_ and worts of lager beer, being in each case beer kept for a period of at least three months on the entered premises in which it is brewed, but does not apply to priming or colouring solutions.

#### Textual Amendments

- F6** Words substituted by [Finance Act 1985 \(c. 54, SIF 40:1\), s. 6, Sch. 3 para. 3\(1\)](#)
- F7** Words substituted by [Finance Act 1985 \(c. 54, SIF 40:1\), s. 6, Sch. 3 para. 3\(2\)](#)

### 39 Charge of duty on beer brewed in the United Kingdom: private brewer.

- (1) The duty on beer brewed by the holder of a limited licence to brew beer or of a corresponding licence in Northern Ireland shall be charged and paid in accordance with subsections (2) and (3) below.
- (2) Duty shall be charged by reference to the quantity of worts of an original gravity of 1055\_ deemed to have been brewed from the materials used in accordance with section 37(2) above, less 6 per cent. of that quantity.
- (3) The charge of duty shall be made up and the amount payable in respect thereof shall be paid at such times as the Commissioners may appoint.

### 40 Charge of duty on imported beer.

- (1) When any beer is imported or is removed into the United Kingdom from the Isle of Man, the importer or person so removing the beer shall deliver to the proper officer in such form and manner as the Commissioners may direct a declaration of the original gravity thereof; and, for the purpose of charging duty on the beer, the original gravity thereof shall be taken to be the original gravity stated in the declaration or the original gravity as ascertained by the proper officer, whichever is the higher.
- (2) If the original gravity as ascertained by the proper officer exceeds by 2\_ or more that stated in the declaration, the beer shall be liable to forfeiture; and if the original gravity as so ascertained exceeds by 5\_ or more that stated in the declaration, the importer or person removing the beer, and any agent of his by whom the declaration was made, shall each be liable on summary conviction to a penalty of [<sup>F8</sup>level 3 on the standard scale].
- [<sup>F9</sup>(3) The duty chargeable on beer to which subsection (1) above applies and which is imported or removed into the United Kingdom in containers having a capacity of more than 10 litres shall be charged on a quantity which is 2 per cent. less than the quantity so imported or removed.]

*Status: Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)*

### Textual Amendments

- F8** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I.) arts. 5, 6
- F9** [S. 40\(3\)](#) added by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), **s. 9(3)(4)**

### *Reliefs from excise duty*

#### **41 Exemption from duty of beer brewed for private consumption.**

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

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

#### **[41A] <sup>F10</sup> Suspension of duty: registration of persons and premises.**

- (1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
  - (a) which has been produced in, or imported into, the United Kingdom, and
  - (b) which is chargeable as such with excise duty, without payment of that duty.
- (2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless—
  - (a) he is a registered brewer or a packager of beer; and
  - (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.
- (4) No premises shall be registered under this section unless—
  - (a) they are used for the production or packaging of beer, or
  - (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,
 and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.
- (5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.
- (6) The Commissioners may at any time for reasonable cause—
  - (a) revoke or vary the terms of their registration of any person or premises under this section; or
  - (b) restrict the premises which are so registered.

**Status:** Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)

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

#### Textual Amendments

**F10** S. 41A inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(2)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.

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

- (1) This section applies to—
- (a) beer which has been brewed by a brewer for sale; and
  - (b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.
- (2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—
- (a) on the removal by any person of any beer to which this section applies to an excise warehouse on the premises of a licensed producer of made-wine; or
  - (b) on the exportation or removal to the Isle of Man by any person of any such beer; or
  - (c) on the shipment as stores by any person of any such beer;
- and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being exported, removed or shipped as mentioned in paragraph (b) or (c) above as an ingredient of other goods.



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*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)*

- (3) In the case of beer brewed in the United Kingdom, the person intending to remove, export or ship the beer shall produce to the proper officer a declaration made by the brewer in such form and manner as the Commissioners may direct stating the date upon which the beer was brewed and the original gravity thereof and that the proper duty has been charged thereon.
- (4) In the case of beer brewed outside the United Kingdom, the person intending to remove, export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.
- (5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.
- (6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . <sup>F11</sup>

#### Textual Amendments

**F11** Words repealed by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), ss. 1(2)(6), 148, [Sch. 14 Pt. I](#) Note 2

#### Modifications etc. (not altering text)

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

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

### 43 Warehousing of beer for exportation, etc.

- (1) Subject to any regulations made by the Commissioners, a brewer for sale or a wholesaler of beer shall be entitled to warehouse in an excise warehouse for exportation [<sup>F12</sup>or removal to the Isle of Man] or for use as stores any beer on which duty has been charged, and to add to the beer in warehouse finings for clarification or any other substance sanctioned by the Commissioners for the purpose of preparing the beer for exportation [<sup>F12</sup>or removal to the Isle of Man] or for use as stores.
- (2) Subject to subsection (3) below, where the duty charged in respect of any beer warehoused under this section has been paid, drawback shall be allowed and paid as if the beer had been exported at the time of the warehousing.
- (3) Subsections (3) to (5) of section 42 above shall apply in relation to beer warehoused on drawback under this section as if the beer were being exported at the date of its warehousing.
- (4) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . <sup>F13</sup>

#### Textual Amendments

**F12** Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 30](#)

**F13** Words repealed by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), ss. 1(2)(6), 148, [Sch. 14 Pt. I](#) Note 2



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*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)*

#### Modifications etc. (not altering text)

**C3** S. 43 modified by S.I. 1983/947, **regs. 12, 13**

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

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

- (1) Where it is proved to the satisfaction of the Commissioners that any beer brewed in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in brewing, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.
- (2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, then, in addition to any other penalty he may have incurred, he shall be liable on summary conviction to a penalty of [<sup>F14</sup>level 3 on the standard scale].

#### Textual Amendments

**F14** Words substituted by virtue of (E.W.) **Criminal Justice Act 1982 (c. 48, SIF 39:1)**, **ss. 38, 46** and (S.) **Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1)**, **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I.) arts. 5, 6

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

- [<sup>F15</sup>(1) The Commissioners may by regulations provide for duty charged on beer which is used as an ingredient
- [<sup>F16</sup>(a) in the production of any beverage of an alcoholic strength not exceeding 1.2 per cent.;
  - (b) in the production in an excise warehouse of any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent.; or
  - (c) in the manufacture of any such article (other than a beverage) as the Commissioners may determine having regard to its alcoholic content,]
- to be repaid subject to such conditions as may be imposed by or under the regulations.]
- [<sup>F17</sup>(2) Any duty chargeable on imported beer of a strength not exceeding 1.2 per cent. may be remitted subject to such conditions as the Commissioners may impose.]

#### Textual Amendments

**F15** S. 45 renumbered as s. 45(1) by **Finance Act 1988 (c. 39, SIF 40:1)**, s. 1, **Sch. 1 Part II para. 2(2)**

**F16** S. 45 paras. (a)–(c) substituted for words and paras. (a) and (b) by **Finance Act 1988 (c. 39, SIF 40:1)**, s. 1, **Sch. 1 Pt. II para. 2(1)**

**F17** S. 45(2) inserted by **Finance Act 1988 (c. 39, SIF 40:1)**, s. 1, **Sch. 1 Part II para. 2(2)**

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**[46] <sup>F18</sup> Remission or repayment of duty on spoilt beer.**

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

**Textual Amendments**

**F18** S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para.13**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

*Brewing of beer*

**[47] <sup>F19</sup> Registration of producers of beer.**

- (1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.
- (2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.
- (3) An application for the registration under this section of any person required to be so registered in respect of any premises—
  - (a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and
  - (b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.
- (4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, he shall be liable on summary conviction to a penalty not exceeding level 4 on the standard scale; and any beer or worts produced in contravention of that provision shall be liable to forfeiture.
- (5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer or worts in respect of which the offence was committed shall be liable to forfeiture.]

**Status:** Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)

### Textual Amendments

**F19** S. 47 substituted (1.5.1993) for ss. 47 and 48 by Finance Act 1991 (c. 31, SIF 40:1), s. 7(3)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.

### [<sup>F24</sup> 49 Beer regulations.

- (1) The Commissioners may, with a view to managing, securing and collecting the duty on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from the duty of excise on beer, make regulations—
  - (a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;
  - (b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;
  - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
  - (d) for securing and collecting the duty;
  - (e) for determining the duties chargeable, the rates of those duties, the persons liable to pay them and in that connection prescribing the method of charging the duties, the due dates for payment and the method of payment;
  - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;
  - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;
  - (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;
  - (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.
- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.
- (3) Any person contravening or failing to comply with any regulation made under this section shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale, and any article or substance in respect of which the offence was committed shall be liable to forfeiture.]

### Textual Amendments

**F24** S. 49 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para.14; S.I. 1993/1152, art. 3(1), Sch.1 Pt. I.

*Status: Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III. (See end of Document for details)*

[<sup>F25</sup>**49A Drawback allowable to brewer for sale.**

- (1) For the purpose of any claim for drawback by a brewer for sale in respect of duty charged on beer, duty which has been determined in accordance with regulations under section 49(1)(bb) above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a brewer for sale in respect of beer may be set against any amount to which the brewer is chargeable under section 38 above and, in relation to a brewer for sale, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.]

**Textual Amendments**

**F25** S. 49A inserted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 4(2)

**50 Regulations as respects sugar kept by brewers for sale.**

- (1) The Commissioners may make regulations as respects—
  - (a) the receipt, storage, removal and disposal of sugar by brewers for sale;
  - (b) the books and other documents relating to sugar to be kept by brewers for sale;
  - (c) the powers of officers to inspect and take copies of any such book or other document and to take stock of the sugar in the possession of any brewer for sale.
- (2) If any brewer for sale contravenes or fails to comply with any regulation made under this section he shall be liable on summary conviction to a penalty of [<sup>F26</sup>level 3 on the standard scale].
- (3) If, on taking stock at any time, the proper officer finds that the quantity of any description of sugar in the possession of any brewer for sale differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of any regulations made under this section, then—
  - (a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the excess shall be liable to forfeiture;
  - (b) if the quantity in his possession is less by more than 2 per cent. than the quantity which ought to be in his possession, the deficiency above 2 per cent. shall, unless accounted for to the satisfaction of the Commissioners, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of regulations made under section 49 above, and duty shall be charged in respect thereof as if that deficiency had been so used.
- (4) In this section “sugar” means sugar of any description and any saccharine substance, extract or syrup.

**Textual Amendments**

**F26** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

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## 51 Power to require production of books by brewers for sale.

- (1) Where the Commissioners are satisfied that it is necessary for the purpose of securing the collection of the duty on beer brewed in the United Kingdom, any person specially authorised in writing in that behalf by the Commissioners may require any brewer for sale to produce to that person any book or document whatsoever relating to his business as a brewer.
- (2) If any brewer for sale fails to comply with any requirement imposed under subsection (1) above within a period of one hour he shall, on summary conviction, be liable to a penalty of [<sup>F27</sup>level 3 on the standard scale] and to a further penalty of £10 for every day or part of a day thereafter during which the failure continues.

### Textual Amendments

- F27** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

## 52 Offences by brewers for sale.

- (1) If any brewer for sale conceals any worts or beer so as to prevent an officer from taking an account thereof, or after particulars of any worts or beer have been recorded by the brewer in pursuance of regulations made under section 49 above, mixes any sugar with those worts or with that beer so as to increase the quantity or the gravity or original gravity thereof, he shall be liable on summary conviction to a penalty of [<sup>F28</sup>level 3 on the standard scale], and the worts or beer in respect of which the offence was committed shall be liable to forfeiture.
- [<sup>F29</sup>(2) A brewer for sale may, on his entered premises and in accordance with regulations under section 49 above, add to beer brewed on those premises—
  - (a) water;
  - (b) finings for the purpose of clarification; and
  - (c) such other substances as may be sanctioned by the Commissioners.
- (2A) Except as provided by subsection (2) above, a brewer for sale who adds anything to beer on his entered premises shall be liable on summary conviction to a penalty of level 3 on the standard scale.]
- (3) If any beer to which anything other than any substance falling within paragraph (a), (b) or (c) of subsection (2) above has been added is found in the possession of a brewer for sale, he shall be liable on summary conviction to a penalty of [<sup>F28</sup>level 3 on the standard scale] and the beer shall be liable to forfeiture.
- [<sup>F30</sup>(3A) Nothing in this section shall be taken to preclude the use of beer as an ingredient in the production—
  - (a) of made-wine to which section 55A below applies; or
  - (b) of any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is of a description specified in an order made under section 1(10) above.]

*Status: Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.*

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- (4) In this section “sugar” means sugar of any description and any saccharine substance, extract or syrup, and includes any material capable of being used in brewing except malt or corn.

#### Textual Amendments

- F28** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6
- F29** [S. 52](#) subsections (2)(2A) substituted for subsection (2) by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), s. 6, [Sch. 3 para. 4\(1\)](#)
- F30** [S. 52\(3A\)](#) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 1, [Sch. 1 Part II para. 3](#)

### 53 Special provisions as to holders of limited licences to brew beer.

- (1) A limited licence to brew beer shall be granted in respect of one set of premises only, being premises occupied by the brewer.

For the purposes of this subsection the land and buildings within one curtilage, or any lands and buildings in Scotland with their parts and pertinents, shall be treated as one set of premises.

- (2) A limited licence to brew beer granted to any person shall not be transferred to any other person except the widow, personal representatives, liquidator or trustee in bankruptcy of the person to whom the licence was granted.
- (3) The Commissioners may make regulations prescribing the documents to be kept by holders of limited licences to brew beer and otherwise for securing any duty payable on, and safeguarding the revenue in connection with the brewing of, beer brewed by the holders of limited licences to brew beer.
- (4) If any holder of a limited licence to brew beer—
- (a) contravenes or fails to comply with any provision of this section or any regulation made thereunder; or
  - (b) sells or offers for sale any beer brewed by him,
- he shall be liable on summary conviction to a penalty of [<sup>F31</sup>level 1 on the standard scale].
- (5) An officer may at all reasonable times enter and inspect any premises used for the purposes of brewing by the holder of a limited licence to brew beer and examine the vessels and utensils used by him for the purposes of brewing, and take samples of any worts, beer or materials for brewing in the possession of the brewer.

#### Textual Amendments

- F31** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [s. 289G](#) and (N.I.) by [S.I. 1984/703](#), (N.I. 3) art. 5

**Status:**

Point in time view as at 01/05/1993. This version of this part contains provisions that are not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part III.