



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Reliefs from excise duty

41 Exemption from duty of beer brewed for private consumption

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

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

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

Status: This is the original version (as it was originally enacted).

being exported, removed or shipped as mentioned in paragraph (b) or (c) above as an ingredient of other goods.

- (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; but as respects beer of an original gravity of less than 1030° the amount of drawback allowable shall not exceed the amount of the duty shown to the satisfaction of the Commissioners to have been paid.

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 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 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; but as respects beer of an original gravity of less than 1030° the amount of drawback allowable shall not exceed the amount of the duty shown to the satisfaction of the Commissioners to have been paid.

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 £50.

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

The Commissioners may by regulations provide for duty charged on beer which is used as an ingredient in the production or manufacture of—

- (a) any beverage of an alcoholic strength not exceeding 2° of proof; or
- (b) any such article (other than a beverage) as the Commissioners may determine having regard to the alcoholic content thereof,

to be repaid subject to such conditions as may be imposed by or under the regulations.

46 Remission or repayment of duty on spoiled beer

- (1) Where it is proved to the satisfaction of the Commissioners in the case of any brewer for sale that—

- (a) any materials upon which a charge of duty has been made, or
- (b) any worts or beer (whether manufactured by him or not),

have been destroyed or become spoiled or otherwise unfit for use by unavoidable accident while on the entered premises of the brewer and, in the case of any such substances which have become spoiled or unfit for use, have been destroyed with the permission and in the presence of the proper officer, the Commissioners shall remit or repay any duty charged or paid in respect thereof.

- (2) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from the entered premises of a brewer for sale has accidentally become spoiled or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the brewer as so spoiled 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.

- (3) If any person contravenes or fails to comply with any regulation made under subsection (2) above, he shall be liable on summary conviction to a penalty of £50.