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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### AMENDMENTS RELATING TO BEER DUTY

##### *The Alcoholic Liquor Duties Act 1979 (c.4)*

- 5 (1) Section 4(1) of that Act (definitions) shall be amended in accordance with the following provisions of this paragraph.
- (2) The definitions of “brewer” and “brewer for sale” and of “limited licence to brew beer” shall be omitted.
- (3) After the definition of “methylated spirits” there shall be inserted—
- “package, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;
- “packager, in relation to beer, means a person carrying on the business of packaging beer;”.
- (4) After the definition of “rectifier” there shall be inserted—
- “registered brewer has the meaning given by section 47(1) below;”.

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

**C1** Sch. 2 para. 5(1)(3)(4) excluded (26.4.1993) by S.I. 1993/1152, art. 4(1).

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**Commencement Information**

**II** Sch. 2 para. 5 wholly in force; para. 5 not in force at Royal Assent see s. 7(5); para. 5(1)(3)(4) in force at 1.5.1993 and para. 5(2) in force at 1.6.1993 by S.I. 1993/1152, art. 3, Sch. 1.

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