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## STATUTORY INSTRUMENTS

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# 1993 No. 1228

## The Beer Regulations 1993

### PART I

#### Preliminary

#### Citation and commencement

1. These Regulations may be cited as the Beer Regulations 1993 and shall come into force on 1st June 1993.

#### Revocation and saving provisions

2.—(1) Subject to paragraph (2) below, the Beer Regulations 1985 (1) and the Spoilt Beer (Remission and Repayment of Duty) Regulations 1987(2) are hereby revoked.

(2) The Spoilt Beer (Remission and Repayment of Duty) Regulations 1987 shall continue to have effect in relation to any beer which is not eligible for relief under article 7 of the Finance Act 1991 (Commencement and Transitional Provisions) Order 1993(3) and which was removed from the entered premises of a brewer for sale before 1st June 1993 and, for the purposes of this paragraph, “entered premises of a brewer for sale” has the same meaning as it has in regulation 4 of those Regulations.

#### Application

3. These Regulations apply to beer produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man.

#### Interpretation

4. In these Regulations except where the context otherwise requires—

“the Act” 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;

“approved guarantee” means a guarantee to pay duty in the event of default by the person who is liable to pay the duty (“the payer”), that is approved by the Commissioners, and is given by a person, other than the payer, who is satisfactory to the Commissioners for these purposes;

“beer” has the meaning given by section 1(3), but subject to section 1(10) of the Act(4);

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(1) S.I.1985/1627.

(2) S.I. 1987/314.

(3) S.I. 1993/1152.

(4) The definition of “beer” in section 1(3) of the Act was amended by the Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979 (S.I. 1979/241), the Finance Act 1988 (c. 39), section 1 and Schedule 1, Part II, paragraph 1 and the Finance Act 1991 (c. 31), section 7 and Schedule 2, paragraph 2; section 1(10) was inserted by the Finance Act 1988, section 1 and Schedule 1, Part II, paragraph 1.

“brewery” includes any premises on which the production of beer is begun;

“class or description” in relation to beer includes its strength and the following classes or descriptions—

- (a) beer held at the registered brewery at which it was produced;
- (b) beer held on registered premises adjacent to the registered brewery at which it was produced;
- (c) beer held otherwise than at the registered brewery at which it was produced or on registered premises adjacent to that brewery;
- (d) packaged beer (that is to say any beer which is in a container in which, or from which, it will be sold by retail or otherwise supplied for consumption after the duty point);
- (e) packaged beer held on the registered premises at which it was packaged or on registered premises adjacent to those premises; and
- (f) bulk beer (that is to say any beer which is not packaged beer);

“duty” means the duty of excise charged on any beer by section 36(1) of the Act<sup>(5)</sup>;

“duty point” means the time when the duty is payable by a person, whether or not payment may be deferred;

“excise warehouse” means a place of security for the keeping of beer approved by the Commissioners under section 92(1) of the Customs and Excise Management Act 1979<sup>(6)</sup> (whether or not it is also approved for the keeping of other goods);

“package” and “packager” have the meanings given by section 4(1) of the Act<sup>(7)</sup>;

“registered brewer” has the meaning given by section 47(1) of the Act;

“registered brewery” means any premises in respect of which a registered brewer is registered under section 47 of the Act;

“registered holder” means a packager of beer or a registered brewer registered under section 41A of the Act in relation to any registered premises;

“registered holder certificate” means a certificate of registration issued in accordance with regulation 10 below;

“registered premises” means any premises registered under section 41A of the Act on which a registered holder may hold beer without payment of duty;

“registered store” means any store registered under section 41A of the Act;

“return of duty” means the return prepared pursuant to regulation 21 below;

“spoilt beer record” means the record maintained pursuant to regulation 33 below;

“strength” in relation to any beer has the meaning given in section 2 of the Act;

“unfinished” in relation to any beer means beer in any stage of production before it has reached that state of maturity at which it is fit for consumption,

and references in these Regulations to suspension arrangements are references to the provisions made by Part V of these Regulations or to any provision made by or under the customs and excise Acts for enabling goods to be held or moved without payment of duty or any provisions made by or under the customs and excise Acts for enabling goods to be held or moved without payment of duty or any provisions made by or under those Acts in connection with any provision enabling goods to be so held or moved.

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(5) Section 36(1) of the Act was substituted by the Finance Act 1991 (c. 31), section 7.

(6) 1979 c. 2; section 92(1) was amended by the Isle of Man Act 1979 (c. 58), section 1 and Schedule 1, paragraph 21.

(7) The definitions of “package” and “packager” in section 4(1) of the Act were inserted by the Finance Act 1991 (c. 31), section 7 and Schedule 2, paragraph 5.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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