
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART V

Suspension of Duty: Arrangements and requirements

Holding beer in duty suspension

12. A registered holder may hold, on registered premises without payment of duty, beer of any class or description specified in the registered holder certificate issued in respect of those premises; provided that the duty chargeable in respect of beer of that class or description is secured by an approved guarantee except where the Commissioners may otherwise agree.

Moving beer in duty suspension

13.—(1) Subject to the provisions of paragraphs (2) to (4) below, and without prejudice to regulation 16 of the Excise Warehousing (Etc.) Regulations 1988⁽¹⁾ (removal from warehouse) and regulation 9 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992⁽²⁾ (moving excise goods in duty suspension), beer may be removed without payment of duty—

- (a) from registered premises:
 - (i) to other registered premises or an excise warehouse; or
 - (ii) for export, removal to the Isle of Man or shipment as stores;
- (b) from an excise warehouse to registered premises; and
- (c) from the place of importation to registered premises.

(2) All removals of beer without payment of duty mentioned in paragraph (1)(a)(i) and (1)(b) above shall not be subject to any requirement imposed by regulations 10 and 11 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (movement conditions and accompanying documents and certificate of receipt) but shall be subject to the requirements imposed by paragraph (3) below.

(3) Save as the Commissioners may otherwise allow, every removal of beer shall be subject to the following requirements—

- (a) the duty chargeable in respect of the beer that is removed is secured by an approved guarantee;
- (b) the beer is accompanied by a document issued by the consignor and containing a unique reference number, his name and address, the date of despatch, the name and address of the consignee, the address of the place to which the beer is consigned, a description of the beer including its quantity, strength and package size, and a statement indicating that it is being moved without payment of duty;

(1) S.I.1988/809.
(2) S.I. 1992/3135.

- (c) in the case of export or shipment as stores, the consignor shall satisfy the Commissioners that the beer has been exported or, as the case may be, shipped as stores; and
 - (d) in any other case—
 - (i) the consignee who receives the beer shall within 14 days of the day upon which he received that beer issue a certificate containing such particulars as may be specified by the Commissioners in a notice published by them and shall keep a record of the issue of the certificate and shall keep any accompanying document issued to him; and
 - (ii) the certificate mentioned in sub-paragraph (i) above shall be delivered to the consignor of the beer.
- (4) For the protection of the revenue the Commissioners may by notice in writing addressed to a registered holder restrict or prohibit the movement of beer without payment of duty from his registered premises to other registered premises or to an excise warehouse.

Record of beer in duty suspension

- 14.**—(1) Every registered brewer, registered holder and authorised warehousekeeper shall keep a record of every delivery and receipt of beer under suspension arrangements undertaken by him.
- (2) The record required to be kept under paragraph (1) above—
 - (a) shall include the particulars specified in Schedule 3; and
 - (b) shall be separate from any record of deliveries and receipts of beer not under suspension arrangements.
 - (3) Every registered brewer, registered holder and authorised warehousekeeper shall keep such records of stock, stock deficiencies, increases or other discrepancies and samples taken as the Commissioners may specify in any notice published by them and not withdrawn by a further notice.