
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART VII

Payment of the duty and returns

Person liable to pay the duty

19.—(1) The person liable to pay the duty shall be the person holding the beer at the duty point.

(2) Any person (not being the person specified in paragraph (1) above) who imported the beer, who produced the beer or who held the beer under duty suspension arrangements at any time before the duty point and, who does not hold a certificate of receipt for the beer with respect to every holding of the beer by him shall be jointly and severally liable to pay the duty with the person specified in paragraph (1) of this regulation; provided that—

- (a) no person shall be so liable before the 30th day following the day of despatch of the beer in question; and
 - (b) a person shall cease to be so liable upon his receiving the certificate of receipt in question or upon his satisfying the Commissioners that the beer in question was received by the consignee in circumstances where a valid certificate of receipt could and should have been issued.
- (3) For the purposes of this regulation “certificate of receipt” means—
- (a) a certificate issued in accordance with regulation 13(3)(d) above;
 - (b) a certificate issued in accordance with regulation 11(3) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992; or
 - (c) a certificate issued in accordance with regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1988.

Time and method of payment

20.—(1) Subject to paragraph (2) and save as the Commissioners may allow, the duty shall be paid at the duty point.

(2) Where the person liable to pay the duty is a registered brewer or registered holder, save as the Commissioners otherwise direct, the duty shall be paid not later than the 25th day of the month next following the month containing the duty point in relation to the duty provided that—

- (a) where the last day for making payment would, if determined in accordance with the foregoing provision of this paragraph, fall on a day which is not a business day, the duty shall be paid not later than the last business day before that day; and
- (b) save as the Commissioners otherwise agree, the duty is secured by an approved guarantee.

(3) Save as the Commissioners otherwise allow, the duty shall be paid by direct debit.

(4) The duty shall be paid to the Commissioners.

Status: This is the original version (as it was originally made).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

(5) In this regulation “business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882⁽¹⁾ for the purposes of the General Account of the Commissioners of Customs and Excise at the Bank of England in London.

Furnishing of returns

21.—(1) Save, in the case of a registered holder, as the Commissioners may otherwise direct, every person who is registered or was or is required to be registered in accordance with these Regulations shall, in respect of every period of a month furnish the Commissioners, not later than the 15th day of the month next following the end of the period to which it relates, with a return on a form approved by the Commissioners showing the amount of duty payable by him and containing full information in respect of the other matters specified in the form and a declaration signed by him that the return is true and complete.

(2) Returns shall be furnished at such place as the Commissioners may direct and, unless furnished in person when that place is open to the public for business, may be furnished in such other manner as the Commissioners may allow.

(1) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.