
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART VIII

Operations on beer

Mixing

22.—(1) This regulation does not apply to beer in relation to which any personal relief has been conferred.

(2) Beer to which any suspension arrangements apply shall not be mixed with any beer to which no such arrangements apply.

(3) Unless and until the beer is sold by way of retail or otherwise supplied for consumption, beer shall not be mixed with any beer of a different strength unless the mixing takes place—

- (a) before the duty point; and
- (b) at a registered store or a registered brewery.

Addition of substances

23.—(1) Save as the Commissioners otherwise allow, unless and until the beer is sold by way of retail or otherwise supplied for consumption, no relevant operation with respect to any beer shall be carried out by any person, except by a registered brewer at a registered brewery or by a registered holder at a registered store.

(2) Every registered brewer and registered holder shall keep a record containing the particulars specified in Schedule 5 below of all relevant operations carried out by him.

(3) In this regulation “relevant operation” means the addition of any substance to any beer which causes or is likely to cause the beer to be chargeable with a greater amount of duty than would be chargeable if the operation had not taken place.

Dilution of beer

24. Save as the Commissioners otherwise allow, no water shall be added to any beer after the duty point with respect to the beer unless and until the time that the beer is sold by way of retail or otherwise supplied for consumption.

Protection of the revenue derived from excise duty on beer

25. Unless and until the beer is sold by way of retail or otherwise supplied for consumption, after the duty point no person may carry out any operation on, or in relation to, beer of any description if that operation would, had it been carried out before the duty point, have resulted in a greater amount of duty being payable than was actually payable at the duty point.