
STATUTORY INSTRUMENTS

2002 No. 1265

CUSTOMS AND EXCISE

**The Beer and Excise Warehousing
(Amendment) Regulations 2002**

<i>Made</i>	- - - -	<i>7th May 2002</i>
<i>Laid before Parliament</i>		<i>9th May 2002</i>
<i>Coming into force</i>	- -	<i>1st June 2002</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 93(2)(fa) and (3), and 118A(1) and (2) of the Customs and Excise Management Act 1979⁽¹⁾, section 49(1)(a), (b), (h) and (j) and (2) of the Alcoholic Liquor Duties Act 1979⁽²⁾, and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Beer and Excise Warehousing (Amendment) Regulations 2002 and come into force on 1st June 2002.

The Beer Regulations 1993

2.—(1) Amend the Beer Regulations 1993⁽³⁾ as follows.

(2) In regulation 13(3) (moving beer in duty suspension), after sub-paragraph (b) insert—

“(ba) if the amount of beer produced in the brewery where the beer was produced is relevant for the purpose of determining the duty charged on the beer, the beer must be accompanied by a certificate of production in a form approved by the Commissioners;”.

(3) In regulation 22 (mixing), after paragraph (3) insert—

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- (1) 1979 c. 2; section 93(3) was amended by, and section 93(2)(fa) was inserted by, the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 2; section 118A(1) and (2) was inserted by the Finance Act 1991 (c. 31), Schedule 5; section 1(1) defines “the Commissioners”.
- (2) 1979 c. 4; section 49 was substituted by the Finance Act 1991 (c. 31), Schedule 2, paragraph 14 and amended by the Finance (No. 2) Act 1992 (c. 48), Schedule 1, paragraph 11; section 4(2) provides for the Alcoholic Liquor Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979 (c. 2) and section 4(3) applies the definitions in that Act; section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners”.
- (3) S.I. 1993/1228; to which there are amendments not relevant to these Regulations; regulation 4 defines “beer”, “brewery”, “duty”, “registered holder” and references to “suspension arrangements”.

“(4) Beer to which any duty suspension arrangements apply must not be mixed with any beer that would, had the duty been charged immediately before the time of mixing, have been charged with a different rate of duty.”

(4) In regulation 23 (addition of substances), after paragraph (2) insert—

“(2A) No relevant operation may be carried out on beer by a registered holder that would, had the registered holder been the producer of the beer and the duty been charged at the time of the operation, have resulted in the beer being charged with a different rate of duty than would otherwise be the case.”

(5) In Schedule 1 (particulars of a registered brewer application)—

(a) after paragraph (b) insert—

“(ba) the name and address of any co-operated brewery;”;

(b) at the end insert—

“In this Schedule “co-operated brewery” means a brewery (other than the one that is the subject of the application) at which—

- (a) the applicant produces beer, or
- (b) a person connected with the applicant produces beer.

Any question whether a person is connected with another shall be determined in accordance with section 839 of the Income and Corporation Taxes Act 1988(4).”

(6) In Schedule 3 (particulars of the record of beer in duty suspension), after paragraph (a) insert—

“(aa) if the amount of beer produced in the brewery where the beer was produced is relevant for the purpose of determining the duty charged on the beer, a record of that production;”

The Excise Warehousing (Etc.) Regulations 1988

3.—(1) Amend the Excise Warehousing (Etc.) Regulations 1988(5) as follows.

(2) In Schedule 2 (records to be kept by the occupier), after paragraph (a) insert—

“(aa) any certificate or other document that accompanied beer that contained a statement of the amount of beer produced in the brewery where the beer was produced;”

(3) In Schedule 4 (United Kingdom internal accompanying document), add at the end of the explanatory note to Box 25 (additional information)—

“If appropriate add the following certificate—

“It is hereby certified that the beer described has been produced by an independent small brewery with a production in the previous year of ... hectolitres.””

New King’s Beam House,
22 Upper Ground,
LONDON,
SE1 9PJ
7th May 2002

M. J. Eland
Commissioner of Customs and Excise

(4) 1988 c. 1; section 839 was amended by the Finance Act 1995 (c. 4), Schedule 17, paragraph 20.

(5) S.I. 1988/809; relevant amending instrument is S.I. 2002/501.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st June 2002, amend the Beer Regulations 1993 (S.I.1993/1228) and the Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809).

Amendments to the Alcoholic Liquor Duties Act 1979 (c. 4) will come into force on 1st June 2002 in accordance with a resolution of the House of Commons, for the purpose of charging reduced rates of excise duty on beer from small breweries. The Regulations support the introduction of these reduced rates by requiring, a certificate of production to accompany beer eligible for reduced rates when moved in duty suspension, additional information regarding “co-operated breweries”, and the keeping of additional records regarding production and certificates of production.

They also prohibit the carrying out of certain operations on beer that is eligible for reduced rates, including mixing with beer that is subject to a different rate of duty.