



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART III

#### BEER

#### *[<sup>F1</sup>Producing] of beer*

#### Textual Amendments

- F1** Word in cross heading for ss. 47-53 substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 1\(b\)](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

#### **[<sup>F2</sup>47 Registration of producers of beer.**

- (1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.
- (2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.
- (3) An application for the registration under this section of any person required to be so registered in respect of any premises—
  - (a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and
  - (b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.
- (4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, [<sup>F3</sup>his failure shall attract a penalty

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under section 9 of the Finance Act 1994 (civil penalties)]; and any beer or worts produced in contravention of that provision shall be liable to forfeiture.

- (5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, [<sup>F4</sup>his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) <sup>F5</sup>..., and the beer produced and any worts found on those premises shall be liable to forfeiture.]]

#### Textual Amendments

- F2** S. 47 substituted (1.5.1993) for ss. 47 and 48 by Finance Act 1991 (c. 31, SIF 40:1), s. 7(3)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.
- F3** Words in s. 47(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 32(1) (with s. 19(3)); S.I. 1994/2679, art. 3
- F4** Words in s. 47(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 32(2) (with s. 19(3)); S.I. 1994/2679, art. 3
- F5** Words in s. 47(5) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), Sch. 41 para. 25(c)(i); S.I. 2009/511, art. 2 (with art. 4)

#### [<sup>F10</sup>49 Beer regulations.

- (1) The Commissioners may, with a view to managing, securing and collecting [<sup>F11</sup>general beer duty or high strength beer duty] on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from [<sup>F12</sup>any duty] of excise on beer, make regulations—
- (a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;
  - (b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;
  - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
  - (d) for securing and collecting the duty;
  - [<sup>F13</sup>(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;]
  - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;
  - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;
  - (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;
  - (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.
  - [<sup>F14</sup>(k) requiring the production of certificates as to matters relating to beer imported into the United Kingdom and the beer's production and producer, whether as

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alternative conditions for charging the duty on the beer at a rate lower than that specified by section 36(1AA)(a) above or as evidence that conditions for charging the duty at such a rate are satisfied.]

- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.

[ Where any person contravenes or fails to comply with any regulation made under this <sup>F15</sup>(3) section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]]

#### Textual Amendments

- F10** S. 49 substituted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2](#), para. 14; S.I. 1993/1152, art. 3(1), [Sch. 1 Pt. I](#).
- F11** Words in s. 49(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 11\(a\)](#)
- F12** Words in s. 49(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 11\(b\)](#)
- F13** S. 49(1)(e) substituted (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1 (5)(8), Sch. 1 para. 11(1) (subject to Sch. 1 para. 11(2); S.I. 1993/1341, art. 2, [Sch.](#)
- F14** S. 49(1)(k) inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), s. 4, [Sch. 1 para. 3](#)
- F15** S. 49(3) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. II para. 33](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#)

#### Modifications etc. (not altering text)

- C1** S. 49(3) applied (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, [4\(b\)](#)
- C2** S. 49(3) applied (1.12.2002) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2002 \(S.I. 2002/426\)](#), art. 5A (as inserted (1.12.2002) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) \(Amendment\) Order 2002 \(S.I. 2002/2693\)](#), [art. 7](#))

#### [<sup>F16</sup>49A Drawback allowable to [<sup>F17</sup>registered brewer.]

- (1) For the purpose of any claim for drawback by a [<sup>F18</sup>registered brewer or person registered under section 41A above] in respect of duty charged on beer, duty which has been determined in accordance with regulations under [<sup>F19</sup>section 49(1)(e)] above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a [<sup>F20</sup>registered brewer or person registered under section 41A above] in respect of beer may be set against any amount to which [<sup>F21</sup>he] is chargeable [<sup>F22</sup>in respect of [<sup>F23</sup>any excise] duty on beer] and, in relation to a [<sup>F20</sup>registered brewer or person registered under section 41A above], any reference in this Act or the Management Act to drawback payable shall be construed accordingly.]

#### Textual Amendments

- F16** S. 49A inserted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 4(2)

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- F17** Words in s. 49A substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F18** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(1)(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F19** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(1)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F20** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F21** Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F22** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(c)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**
- F23** Words in s. 49A(2) substituted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 12**

**F24**<sup>50</sup> .....

#### Textual Amendments

- F24** S. 50 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 16, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II.**

**F25**<sup>51</sup> .....

#### Textual Amendments

- F25** S. 51 repealed (1.9.1993) by 1993 c. 34, ss. 4(6)(7), 213, **Sch. 23 Pt. I(1).**

**F26**<sup>F27</sup> **52 Offences in connection with fraudulent evasion of duty.**

If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of the duty on any beer, he shall be liable—

- (a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both, or
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years, or to both,

and, in either case, any beer in respect of which the offence was committed shall be liable to forfeiture.]

#### Textual Amendments

- F26** S. 52 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 17**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**
- F27** S. 52 repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 3, 82, Sch. 2 para. 8, **Sch. 18 Pt. 1**, Note 4; S.I. 1993/1341, art. 2, **Sch.**

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F28 **53** .....

**Textual Amendments**

**F28** S. 53 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 18, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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