



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Brewing of beer

47 Licences to brew beer

- (1) No person shall brew beer unless he holds an excise licence under this section to brew beer or is exempted from holding one by subsection (5) below.
- (2) An excise licence under this section may—
 - (a) authorise the person to whom it is granted to brew beer for sale; or
 - (b) authorise the person to whom it is granted to brew beer not for sale and only for his own domestic use or for consumption by any persons employed by him in the actual course of their employment;and in this Act—
 - " brewer " means a person holding a licence under this section;
 - " brewer for sale " means a person holding a licence to brew beer for sale;and
- " limited licence to brew beer " means a licence to brew beer as mentioned in paragraph (b) above.
- (3) Any licence granted under this section shall expire on the 30th September next after it is granted.
- (4) On every licence to brew beer there shall be charged an excise licence duty of the following amount, that is to say—
 - (a) in the case of a licence to brew beer for sale, £15.75;
 - (b) in the case of a limited licence to brew beer, £0.20.
- (5) A licence to brew beer shall not be required—

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- (a) for the brewing of beer only for the brewer's own domestic use or for consumption by farm labourers employed by the brewer in the actual course of their labour or employment; or
- (b) for the brewing of beer (with the authority of the Commissioners and subject to compliance with such conditions as they see fit to impose) solely for the purposes of research or of experiments in brewing;

but this subsection shall not exempt any person who is also a wholesaler or retailer of beer.

- (6) The Commissioners may refuse to grant a licence under this section in respect of any premises on which, from the situation of those premises with respect to a distillery, they think it inexpedient to allow the brewing of beer.
- (7) If any person, except as permitted by subsection (5) above, brews beer otherwise than under and in accordance with a licence under this section, he shall be liable on summary conviction to a penalty of £500 and all worts, beer and vessels, utensils and materials for brewing in his possession shall be liable to forfeiture.

48 Licence to use premises for adding solutions to beer

- (1) A brewer for sale shall not use for the purpose of adding priming or colouring solutions to beer any premises other than premises entered by him for the brewing of beer or an excise warehouse unless he holds an excise licence for that purpose under this section.
- (2) A licence granted under this section shall expire on the 30th September next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £15.75.
- (4) If any brewer for sale uses any premises for the purpose mentioned in subsection (1) above contrary to this section or otherwise than in accordance with any licence granted to him in respect thereof under this section, he shall be liable on summary conviction to a penalty of £100.

49 Power to regulate manufacture of beer by brewers for sale

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
 - (a) regulating the manufacture of beer by brewers for sale;
 - (b) for securing the duties on beer brewed by brewers for sale;
 - (c) regulating with respect to brewers for sale the preparation, use, storage and removal of priming and colouring solutions ;
 - (d) for enabling such solutions to be warehoused without payment of the duty chargeable on beer ;
 - (e) regulating the addition of such solutions to beer at premises in respect of which a licence has been granted under section 48 above ;
 - (f) for applying to such solutions, subject to such modifications and exceptions as may be specified in the regulations, any provision of, or of any instrument made under, any enactment relating to or containing provisions incidental to the duty on beer brewed in the United Kingdom.

- (2) Any person contravening or failing to comply with any regulation made under this section shall be liable on summary conviction to a penalty of £100, and any article in respect of which the offence was committed shall be liable to forfeiture.

50 Regulations as respects sugar kept by brewers for sale

- (1) The Commissioners may make regulations as respects—
- (a) the receipt, storage, removal and disposal of sugar by brewers for sale;
 - (b) the books and other documents relating to sugar to be kept by brewers for sale ;
 - (c) the powers of officers to inspect and take copies of any such book or other document and to take stock of the sugar in the possession of any brewer for sale.
- (2) If any brewer for sale contravenes or fails to comply with any regulation made under this section he shall be liable on summary conviction to a penalty of £50.
- (3) If, on taking stock at any time, the proper officer finds that the quantity of any description of sugar in the possession of any brewer for sale differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of any regulations made under this section, then—
- (a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the excess shall be liable to forfeiture;
 - (b) if the quantity in his possession is less by more than 2 per cent. than the quantity which ought to be in his possession, the deficiency above 2 per cent. shall, unless accounted for to the satisfaction of the Commissioners, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of regulations made under section 49 above, and duty shall be charged in respect thereof as if that deficiency had been so used.
- (4) In this section " sugar " means sugar of any description and any saccharine substance, extract or syrup.

51 Power to require production of books by brewers for sale

- (1) Where the Commissioners are satisfied that it is necessary for the purpose of securing the collection of the duty on beer brewed in the United Kingdom, any person specially authorised in writing in that behalf by the Commissioners may require any brewer for sale to produce to that person any book or document whatsoever relating to his business as a brewer.
- (2) If any brewer for sale fails to comply with any requirement imposed under subsection (1) above within a period of one hour he shall, on summary conviction, be liable to a penalty of £100 and to a further penalty of £10 for every day or part of a day thereafter during which the failure continues.

52 Offences by brewers for sale

- (1) If any brewer for sale conceals any worts or beer so as to prevent an officer from taking an account thereof, or after particulars of any worts or beer have been recorded by the brewer in pursuance of regulations made under section 49 above, mixes any sugar with those worts or with that beer so as to increase the quantity or the gravity

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or original gravity thereof, he shall be liable on summary conviction to a penalty of £100, and the worts or beer in respect of which the offence was committed shall be liable to forfeiture.

- (2) If any brewer for sale adds to beer before it is delivered from his entered premises anything other than—
- (a) water;
 - (b) finings for the purpose of clarification ; or
 - (c) such other substances as may be sanctioned by the Commissioners,
- he shall be liable on summary conviction to a penalty of £50.
- (3) If any beer to which anything other than any substance falling within paragraph (a), (b) or (c) of subsection (2) above has been added is found in the possession of a brewer for sale, he shall be liable on summary conviction to a penalty of £50 and the beer shall be liable to forfeiture.
- (4) In this section " sugar " means sugar of any description and any saccharine substance, extract or syrup, and includes any material capable of being used in brewing except malt or corn.

53 Special provisions as to holders of limited licences to brew beer

- (1) a limited licence to brew beer shall be granted in respect of one set of premises only, being premises occupied by the brewer.
- For the purposes of this subsection the land and buildings within one curtilage, or any lands and buildings in Scotland with their parts and pertinents, shall be treated as one set of premises.
- (2) A limited licence to brew beer granted to any person shall not be transferred to any other person except the widow, personal representatives, liquidator or trustee in bankruptcy of the person to whom the licence was granted.
- (3) The Commissioners may make regulations prescribing the documents to be kept by holders of limited licences to brew beer and otherwise for securing any duty payable on, and safeguarding the revenue in connection with the brewing of, beer brewed by the holders of limited licences to brew beer.
- (4) If any holder of a limited licence to brew beer—
- (a) contravenes or fails to comply with any provision of this section or any regulation made thereunder ; or
 - (b) sells or offers for sale any beer brewed by him,
- he shall be liable on summary conviction to a penalty of £25.
- (5) An officer may at all reasonable times enter and inspect any premises used for the purposes of brewing by the holder of a limited licence to brew beer and examine the vessels and utensils used by him for the purposes of brewing, and take samples of any worts, beer or materials for brewing in the possession of the brewer.