



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Charge of excise duty

^{F1}[36] **Beer: charge of excise duty.**

(1) There shall be charged on beer—

- (a) imported into the United Kingdom, or
- (b) produced in the United Kingdom,

a duty of excise [^{F2}at the rates specified in subsection (1AA) below] .

[The rates at which the duty shall be charged are—

- ^{F3}(1AA)
- (a) in the case of beer that is not small brewery beer, [^{F4}£17.32] per hectolitre per cent of alcohol in the beer;
 - (b) in the case of small brewery beer produced in a singleton brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36D below;
 - (c) in the case of small brewery beer produced in a co-operated brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36F below.]

^{F5}(1A) No duty shall be chargeable under subsection (1) above on beer which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.]

(2) Subject to the provisions of this Act—

- (a) the duty on beer produced in, or imported into, the United Kingdom shall be charged and paid, and
- (b) the amount chargeable in respect of any such duty shall be determined and become due,

Status: Point in time view as at 29/03/2010.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Charge of excise duty. (See end of Document for details)

in accordance with regulations under section 49 below [^{F6}and with any regulations under section 1 of the Finance (No. 2) Act 1992].

Textual Amendments

- F1** S. 36 substituted (1.6.1993) by [Finance Act 1991 \(c. 31\), s. 7\(1\)\(5\)](#); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.
- F2** Words in s. 36(1) substituted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(2\)](#)
- F3** S. 36(1AA) inserted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(3\)](#)
- F4** Word in [s. 36\(1AA\)\(a\)](#) substituted (29.3.2010) by [Finance Act 2010 \(c. 13\), s. 9\(3\)\(7\)](#)
- F5** S. 36(1A) inserted (27.7.1993 with application in relation to liquor produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man on or after that date) by [1993 c. 34, s. 3\(2\)\(3\)](#).
- F6** Words in s. 36(2) inserted (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 1\(5\)\(8\), Sch. 1 para. 9; S.I. 1993/1341, art. 2, Sch.](#)

Status:

Point in time view as at 29/03/2010.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979,
Cross Heading: Charge of excise duty.