



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Computation of excise duty

37 Charge of duty on beer brewed in the United Kingdom: general

- (1) The quantity of worts and the gravity thereof by reference to which the duty on beer brewed in the United Kingdom is charged shall, according as is provided in sections 38 and 39 below, be either—
 - (a) the quantity and the original gravity of the worts produced ; or
 - (b) the quantity of worts of an original gravity of 1055° deemed to have been brewed from the materials used.
- (2) For the purpose of ascertaining the quantity of worts of an original gravity of 1055° deemed to have been brewed from the materials used, a brewer shall be deemed, subject to subsection (4) below, to have brewed 36 gallons of worts of that gravity for every unit of materials recorded by him in pursuance of regulations under section 49 or 53 below or used by him in any brewing.
- (3) For the purposes of subsection (2) above "unit of materials " means—
 - (a) 84 pounds weight of malt or corn of any description; or
 - (b) 56 pounds weight of sugar; or
 - (c) a quantity of malt, corn and sugar, or of any two of those materials, which by relation to paragraph (a) and (b) above is the equivalent of either of the quantities mentioned in those paragraphs.
- (4) In the case of a brewer for sale, where any materials used for brewing by the brewer are proved to the satisfaction of the Commissioners to be of such a description or nature that some deduction from the quantity deemed to have been brewed should be made, the Commissioners shall make such a deduction from that quantity as will in their opinion afford just relief to the brewer.

- (5) In subsection (3) above " sugar " includes—
- (a) any saccharine substance, extract or syrup ;
 - (b) rice;
 - (c) flaked maize and any other description of corn which in the opinion of the Commissioners is prepared in a manner similar to flaked maize ;
 - (d) any other material capable of being used in brewing except malt or corn ;
- and " corn" in that subsection means corn other than corn included in the foregoing definition of sugar.
- (6) In the case of a brewer for sale, this section and section 38 below shall have effect as if priming and colouring solutions were worts.

38 Charge of duty on beer brewed in the United Kingdom: brewer for sale

- (1) The duty on beer brewed by a brewer for sale shall be charged and paid in accordance with the following provisions of this section.
- (2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulations made under section 49 below or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater, less 6 per cent. of that quantity.
- (3) There shall be ascertained in respect of each brewing—
 - (a) the quantity of worts of an original gravity of 1055° which is the equivalent of the worts produced ; and
 - (b) the quantity of worts of that gravity deemed to have been brewed from the materials used in accordance with section 37(2) above ;

and if the quantity mentioned in paragraph (b) above, less 4 per cent., exceeds the quantity mentioned in paragraph (a) above duty shall in addition be charged on the excess, less 6 per cent. thereof.
- (4) For the purposes of subsection (3)(a) above, the equivalent therein mentioned shall be taken to be the quantity of the worts produced—
 - (a) multiplied by the number, less 1000, of the degrees representing their original gravity; and
 - (b) divided by 55.
- (5) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by 5° or more the gravity recorded by the brewer in pursuance of regulations made under section 49 below or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and be charged with duty accordingly.
- (6) Where beer has been prepared by a process of mixing by a brewer for sale and the aggregate amount charged in respect of duty on the several constituents of the beer exceeds the amount which would have been so charged on the mixture, the Commissioners may, subject to such conditions as they see fit to impose, remit or repay the excess.
- (7) The conditions which may be imposed under subsection (6) above include conditions as to the method of computing the amount which would have been charged in respect

of duty on the mixture and of ascertaining any matter by reference to which that amount is to be computed.

- (8) Subject to subsection (9) below, the amount payable in respect of duty shall become due immediately duty is charged by the proper officer.
- (9) The Commissioners may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the quantities of worts produced and the aggregate of the quantities of worts deemed to have been brewed from the materials used shall be treated as worts produced or deemed to have been brewed in one brewing, and, subject to subsection (10) below, the Commissioners may, if they think fit, allow payment of the duty to be deferred upon such terms as they see fit.
- (10) Where the Commissioners allow payment of duty to be deferred under subsection (9) above the date of payment shall be—
 - (a) in the case of worts of beer to which this paragraph applies, such date as may be so allowed, not being later than the twenty-fifth day of the twelfth month after the month in which the duty was charged;
 - (b) in any other case, such date as may be so allowed, not being later than the twenty-fifth day of the month next following that in which the duty was charged.
- (11) Paragraph (a) of subsection (10) above applies to worts of beer of an original gravity of or exceeding 1070° and worts of lager beer, being in each case beer kept for a period of at least three months on the entered premises in which it is brewed, but does not apply to priming or colouring solutions.

39 Charge of duty on beer brewed in the United Kingdom: private brewer,

- (1) The duty on beer brewed by the holder of a limited licence to brew beer or of a corresponding licence in Northern Ireland shall be charged and paid in accordance with subsections (2) and (3) below.
- (2) Duty shall be charged by reference to the quantity of worts of an original gravity of 1055° deemed to have been brewed from the materials used in accordance with section 37(2) above, less 6 per cent of that quantity.
- (3) The charge of duty shall be made up and the amount payable in respect thereof shall be paid at such times as the Commissioners may appoint.

40 Charge of duty on imported beer

- (1) When any beer is imported or is removed into the United Kingdom from the Isle of Man, the importer or person so removing the beer shall deliver to the proper officer in such form and manner as the Commissioners may direct a declaration of the original gravity thereof; and, for the purpose of charging duty on the beer, the original gravity thereof shall be taken to be the original gravity stated in the declaration or the original gravity as ascertained by the proper officer, whichever is the higher,
- (2) If the original gravity as ascertained by the proper officer exceeds by 2° or more that stated in the declaration, the beer shall be liable to forfeiture; and if the original gravity as so ascertained exceeds by 5° or more that stated in the declaration, the importer of

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or person removing the beer, and any agent of his by whom the declaration was made, shall each be liable on summary conviction to a penalty of £100.