



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Reliefs from excise duty

[^{F1}41 Exemption from duty of beer brewed for private consumption.

[^{F2}Neither general beer duty on beer produced in the United Kingdom, nor high strength beer duty on beer so produced, is] chargeable on beer produced by a person who produces beer only for his own domestic use.]

Textual Amendments

F1 S. 41 substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 8](#); [S.I. 1993/1152](#), art. 3(2), [Sch. 1 Pt. II](#).

F2 Words in s. 41 substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 10](#)

[41A ^{F3}Suspension of duty: registration of persons and premises.

- (1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
 - (a) which has been produced in, or imported into, the United Kingdom, and
 - (b) which is chargeable as such with excise duty,without payment of that duty.
- (2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless—

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- (a) he is a registered brewer or a packager of beer; and
- (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.
- (4) No premises shall be registered under this section unless—
- (a) they are used for the production or packaging of beer, or
- (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,
- and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.
- (5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.
- (6) The Commissioners may at any time for reasonable cause—
- (a) revoke or vary the terms of their registration of any person or premises under this section; or
- (b) restrict the premises which are so registered.
- (7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—
- (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
- (b) for securing and collecting the duty on any such beer held on registered premises;
- (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;
- ^{F4}(d)
- (8) If any person contravenes or fails to comply with any condition of registration under this section [^{F5}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any beer in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.]]
- (9) In this section—
- “prescribed” means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;
- “registered premises” means premises registered under this section.

Textual Amendments

- F3** S. 41A inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(2)(5); S.I. 1993/1152, art. 3(1), [Sch. 1 Pt. I](#).
- F4** S. 41A(7)(d) repealed (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 1(5)(8), 82, Sch. 1 para. 10(1), [Sch. 18 Pt. I](#), Note 3 (subject to Sch. 1 para. 10(2)); S.I. 1993/1341, art. 2, [Sch.](#)
- F5** Words in s. 41A(8) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. II para. 29](#) (with s. 19(3)); S.I. 1994/2679, art. 3

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42 Drawback on exportation, removal to warehouse, shipment as stores, etc.

- (1) This section applies to—
- (a) beer which has been [^{F6}produced] by a [^{F6}registered brewer]; and
 - (b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.
- (2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—
- ^{F7}(a)
 - (b) on the exportation ^{F8}. . . by any person of [^{F9}any beer to which this section applies]; or
 - (c) on the shipment as stores by any person of any such beer;
- and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being [^{F10}exported or shipped] as mentioned in paragraph (b) or (c) above as an ingredient of other goods.
- ^{F11}[(3) In the case of beer produced in the United Kingdom, the person intending to ^{F12}. . . export or ship the beer shall produce to the proper officer a declaration made by the person who paid the duty on the beer, in such form and manner as the Commissioners may direct, stating the strength of the beer and the date on which the duty became payable.]
- (4) In the case of beer [^{F6}produced] outside the United Kingdom, the person intending to ^{F12}. . . export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.
- (5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.
- (6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . ^{F13}

Textual Amendments

- F6** Words in s. 42(1)(a)(4) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 1\(a\)\(b\)](#); [S.I. 1993/1152](#), art. 3(2), [Sch. 1 Pt. II](#).
- F7** S. 42(2)(a) repealed (1.9.1993) by [1993 c. 34](#), ss. 4(2)(a)(7), 213, [Sch. 23 Pt. I\(1\)](#).
- F8** Words in s. 42(2)(b) repealed (1.1.1995) by [1993 c. 34](#), ss. 4(2)(b), 213, [Sch. 23 Pt. I\(1\)](#); [S.I. 1994/2968](#), art. 2
- F9** Words in s. 42(2)(b) substituted (1.9.1993) by [1993 c. 34](#), s. 4(2)(c)(7).
- F10** Words in s. 42(2) substituted (1.1.1995) by [1993 c. 34](#), s. 4(2)(d); [S.I. 1994/2968](#), art. 2
- F11** S. 42(3) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2](#), para. 9; [S.I. 1993/1152](#), art. 3(2), [Sch. 1 Pt. II](#).
- F12** Words in s. 42(3)(4) repealed (1.1.1995) by [1993 c. 34](#), ss. 4(3), 213, [Sch. 23 Pt. I\(1\)](#); [S.I. 1994/2968](#), art. 2
- F13** Words repealed by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), ss. 1(2)(6), 148, [Sch. 14 Pt. I](#) Note 2

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Modifications etc. (not altering text)

- C1** S. 42 modified by [S.I. 1983/947](#), [regs. 12, 13](#)
- C2** Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by [S.I. 1992/3152](#), [Pt. VI](#), [regs. 11\(c\), 12](#)
- C3** S. 42 excluded (20.10.1995) by [S.I. 1995/2518](#), [reg. 118\(a\)\(vi\)](#)

^{F14}**43**

Textual Amendments

- F14** S. 43 repealed (1.9.1993) by [1993 c. 34](#), [ss. 4\(4\)\(7\), 213](#), [Sch. 1 Pt. I\(1\)](#).

44 Remission or repayment of duty on beer used for purposes of research or experiment.

- (1) Where it is proved to the satisfaction of the Commissioners that any beer [^{F15}produced] in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in [^{F16}the production of beer], the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.
- (2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, [^{F17}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F15** Words in s. 44(1) 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](#).
- F16** Words in s. 44(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), [s. 7\(4\)\(5\)](#), [Sch. 2 para. 11](#); [S.I. 1993/1152](#), [art. 3\(2\)](#), [Sch. 1 Pt. II](#).
- F17** Words in s. 44(2) substituted (1.1.1995) by [1994 c. 9](#), [s. 9](#), [Sch. 4 Pt. II para. 30](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679](#), [art. 3](#)

^{F18}**45**

Textual Amendments

- F18** S. 45 repealed (1.5.1995) by [1995 c. 4](#), [s. 162](#), [Sch. 29 Pt. I\(2\)](#)

[46 ^{F19} **Remission or repayment of duty on spoilt beer.**

- (1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Commissioners shall, subject to compliance with such

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conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer.

- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [^{F20}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F19 S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 13**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

F20 Words in s. 46(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 31** (with s. 19(3)); S.I. 1994/2679, **art. 3**

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