



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

[^{F1}36C Meaning of “small brewery beer”: beer from singleton breweries

- (1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.
- (2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (9) and (10) below.
- (3) The first condition is that either—
 - (a) no beer was produced in the brewery in the previous calendar year (“the previous year”), or
 - (b) the amount of beer produced in the brewery in the previous year was not more than [^{F2}60,000 hectolitres] .
- (4) For the purposes of subsection (3)(b) above, where the brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in the brewery shall be taken to have been—

$$AD \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

- (5) The second condition is that the amount of the estimate under subsection (9) below of the brewery’s production in the current year is not more than [^{F3}60,000 hectolitres] .

Status: Point in time view as at 23/04/2009. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 36C. (See end of Document for details)

- (6) The third condition is that if the brewery begins to be used as beer-production premises part-way through the current year, the grossed-up amount of that estimate is not more than [^{F4}60,000 hectolitres] .
- (7) The fourth condition is that less than half of the beer produced in the brewery in the previous year was produced under licence.
- (8) The fifth condition is that the beer is not produced under licence.
- (9) Beer produced in the brewery in the current year before the person who first produces beer in the brewery in that year has made a reasonable estimate of the amount of beer that will be produced in the brewery in that year is not small brewery beer.
- (10) Beer produced in the brewery in the current year after the amount of beer produced in the brewery in the current year has reached [^{F5}60,000 hectolitres] is not small brewery beer.
- (11) Subsection (10) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).]

Textual Amendments

- F1** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 2](#)
- F2** Words in s. 36C(3) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\), arts. 1, 3\(2\)](#)
- F3** Words in s. 36C(5) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\), arts. 1, 3\(2\)](#)
- F4** Words in s. 36C(6) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\), arts. 1, 3\(2\)](#)
- F5** Words in s. 36C(10) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\), arts. 1, 3\(2\)](#)

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