



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART III

#### BEER

##### *Reliefs from excise duty*

**[41A] <sup>F1</sup>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—
  - (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.

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*Status: Point in time view as at 01/10/1998. This version of this provision has been superseded.*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 41A. (See end of Document for details)*

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- (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;
  - <sup>F2</sup>(d) .....
- (8) If any person contravenes or fails to comply with any condition of registration under this section [<sup>F3</sup>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.

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**Textual Amendments**

- F1** 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.
- F2** 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.
- F3** 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

**Status:**

Point in time view as at 01/10/1998. 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 41A.