



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

[^{F1}Producing] of beer

^{F1}49 Beer regulations.

- (1) The Commissioners may, with a view to managing, securing and collecting [^{F2}general beer duty or high strength beer duty] on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from [^{F3}any duty] of excise on beer, make regulations—
- (a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;
 - (b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;
 - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
 - (d) for securing and collecting the duty;
 - [^{F4}(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;]
 - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;
 - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;
 - (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;

Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.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 49. (See end of Document for details)

- (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.
- [^{F5}(k) requiring the production of certificates as to matters relating to beer imported into the United Kingdom and the beer's production and producer, whether as alternative conditions for charging the duty on the beer at a rate lower than that specified by section 36(1AA)(a) above or as evidence that conditions for charging the duty at such a rate are satisfied.]
- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.
- [Where any person contravenes or fails to comply with any regulation made under this ^{F6}(3) section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]]

Textual Amendments

- F1** S. 49 substituted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2**, para. 14; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.
- F2** Words in s. 49(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 1 para. 11(a)**
- F3** Words in s. 49(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 1 para. 11(b)**
- F4** S. 49(1)(e) substituted (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 1 (5)(8), Sch. 1 para. 11(1) (subject to Sch. 1 para. 11(2)); S.I. 1993/1341, art. 2, **Sch.**
- F5** S. 49(1)(k) inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), s. 4, **Sch. 1 para. 3**
- F6** S. 49(3) substituted (1.1.1995) by [1994 c. 9, s. 9](#), **Sch. 4 Pt. II para. 33** (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

- C1** S. 49(3) applied (24.11.2003) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\)](#), arts. 1, **4(b)**
- C2** S. 49(3) applied (1.12.2002) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2002 \(S.I. 2002/426\)](#), art. 5A (as inserted (1.12.2002) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) \(Amendment\) Order 2002 \(S.I. 2002/2693\)](#), art. 7)

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