

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3 **U.K.**

^{M1}AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

M1 1979 c. 4.

Manufacture of spirits during the recovery of beer

- 1 In section 13 (regulations and directions relating to manufacture of spirits) after subsection (2) there shall be inserted the following subsection—

“(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.”

Spirits: attenuation charge

- 2 In section 14 (the attenuation charge) at the end of subsection (6) (which empowers the Commissioners to make an allowance where the charge arises wholly or partly from certain specified causes) there shall be added the words “or from some other legitimate cause”.

Determination of beer duty

- 3 (1) In section 38 (duty on beer brewed by brewers for sale in subsection (8) (which provides that duty becomes payable immediately it is charged by the proper officer) for the words from “payable” onwards there shall be substituted “chargeable in respect of duty shall be determined and become due in accordance with regulations made under section 49 below”.
- (2) In subsection (9) of that section (which enables duty to be charged at the close of each month in respect of all the brewings during the month) for the words “cause the charge to be made up” there shall be substituted “permit the duty chargeable to be determined”.
- (3) In section 49(1) (regulations of the Commissioners) after paragraph (b) there shall be inserted the following paragraph—
- “(bb) for determining the duties chargeable and the due dates for payment”.

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Restrictions on adding substances to beer

- 4 (1) In section 52 (offences by brewers for sale) for subsection (2) (which restricts the substances which may be added to beer) there shall be substituted the following subsections—

“(2) A brewer for sale may, on his entered premises and in accordance with regulations under section 49 above, add to beer brewed on those premises—

- (a) water;
- (b) finings for the purpose of clarification; and
- (c) such other substances as may be sanctioned by the Commissioners.

(2A) Except as provided by subsection (2) above, a brewer for sale who adds anything to beer on his entered premises shall be liable on summary conviction to a penalty of level 3 on the standard scale.”

- (2) After section 71 there shall be inserted the following section—

“71A Restrictions on adding substances to beer.

(1) The Commissioners may by regulations provide that, except in such cases and subject to such conditions as may be specified by or under the regulations, no substance may be added to beer at any time—

- (a) after it leaves the entered premises on which it was brewed, or
- (b) in the case of beer brewed outside the United Kingdom, after it is imported into the United Kingdom,

and before it is sold by retail or otherwise supplied for consumption.

(2) Regulations under this section may regulate the transportation of beer at any such time as is referred to in subsection (1) above; and the conditions referred to in that subsection may include conditions as to—

- (a) the keeping and production of samples of the product of any process of addition to beer; and
- (b) the keeping and production of records.

(3) Any person who contravenes or fails to comply with regulations under this section (including any conditions imposed by such regulations) shall be liable on summary conviction to a penalty of level 3 on the standard scale, and any beer in respect of which the offence was committed shall be liable to forfeiture.”

- (3) In section 72 (offences by wholesalers or retailers of beer) subsections (1) and (2) (which relate to the addition of substances to and the dilution of, beer) shall cease to have effect on the coming into operation of regulations under section 71A of the ^{M2}Alcoholic Liquor Duties Act 1979.

Marginal Citations

M2 1979 c. 4.

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