
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 1st May 1993 certain provisions of section 7 of, and Schedule 2 to, the Finance Act 1991. These provisions relate to the registration of persons who may hold, and premises where beer may be held, without payment of duty, and the registration of producers of beer.

The Order makes transitional and saving provisions for certain sections of the Alcoholic Liquor Duties Act 1979 and for the subordinate legislation made thereunder.

It provides that all beer which is produced, or in the process of being produced before 1st June 1993, and which is held on registered premises or is in the process of being transported between registered premises at 12.01 a.m. on 1st June 1993, shall be treated as beer produced on 1st June 1993. Such beer, which will be charged with duty under the end product system, will be eligible, subject to certain conditions, for relief from the duty charged before 1st June 1993.

The Order provides for a claims procedure and for the records required to be kept for relief purposes.

It further brings into force on 1st June 1993 the remaining provisions of section 7 of, and Schedule 2 to, the Finance Act 1991. These provisions relate to beer duty and its control, and amend various Acts connected with beer duty.