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STATUTORY INSTRUMENTS

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**1993 No. 1228**

**The Beer Regulations 1993**

**PART VI**

**Determination of the Duty**

**The duty point**

**15.**—(1) Save where any duty suspension arrangements apply to the beer, the duty point (the time when the duty is payable by a person) shall be the time when the beer is charged with the duty by section 36(1) of the Act, that is to say, the time when it is imported into the United Kingdom or, as the case may be, produced in the United Kingdom.

(2) If any duty suspension arrangements apply to the beer, the duty point shall be the earlier of—

- (a) the time when the duty ceases to be suspended in accordance with those arrangements;
- (b) the time when there is any contravention of any requirement relating to those arrangements; and
- (c) the time when the duty ceases to be suspended by virtue of paragraph (3) below.

(3) The duty ceases to be suspended when—

- (a) the premises on which the beer is held cease to be registered premises under Part IV of these Regulations;
- (b) the person holding the beer ceases to be registered under Part IV of these Regulations;
- (c) the beer is consumed; or
- (d) the beer leaves any registered premises unless—

- (i) the beer is consigned to other registered premises or an excise warehouse in accordance with requirements prescribed in Part V of these Regulations and Part IV of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992; or

- (ii) the beer is delivered for export, shipment as stores or removal to the Isle of Man.

(4) In this regulation “contravention” includes a failure to comply.