
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART VII

Payment of the duty and returns

Person liable to pay the duty

19.—(1) The person liable to pay the duty shall be the person holding the beer at the duty point.

(2) Any person (not being the person specified in paragraph (1) above) who imported the beer, who produced the beer or who held the beer under duty suspension arrangements at any time before the duty point and, who does not hold a certificate of receipt for the beer with respect to every holding of the beer by him shall be jointly and severally liable to pay the duty with the person specified in paragraph (1) of this regulation; provided that—

- (a) no person shall be so liable before the 30th day following the day of despatch of the beer in question; and
 - (b) a person shall cease to be so liable upon his receiving the certificate of receipt in question or upon his satisfying the Commissioners that the beer in question was received by the consignee in circumstances where a valid certificate of receipt could and should have been issued.
- (3) For the purposes of this regulation “certificate of receipt” means—
- (a) a certificate issued in accordance with regulation 13(3)(d) above;
 - (b) a certificate issued in accordance with regulation 11(3) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992; or
 - (c) a certificate issued in accordance with regulation 11(4) of the Excise Warehousing (Etc.) Regulations 1988.