
STATUTORY INSTRUMENTS

1993 No. 1228

The Beer Regulations 1993

PART IX

Spoilt beer

Introduction

26.—(1) Remission of duty charged or repayment of duty paid in respect of beer which has been removed from any registered brewery and which has become spoilt or otherwise unfit for use, is subject to compliance with the conditions set out in this part of these Regulations.

(2) Where any beer has been removed from the registered store of a registered holder and the beer has become spoilt or otherwise unfit for use and the Commissioners are satisfied that the beer has not been and will not be consumed in the United Kingdom the registered holder shall be entitled to drawback of duty in respect of the beer subject to compliance with the conditions set out in this part of these Regulations.

(3) The claimant shall, save as the Commissioners may otherwise allow, satisfy the Commissioners that he was the person who actually paid the duty in respect of the spoilt beer which is the subject of his claim.

(4) Only one claim for remission or repayment of duty or drawback of duty may be made in respect of any spoilt beer.

(5) A claim for remission or repayment of duty or drawback of duty shall not be made in respect of any spoilt beer which has been adulterated or diluted except that such a claim may be made in respect of spoilt beer which was diluted before the duty point.

(6) In this part of these Regulations “claimant” means the registered brewer claiming remission or repayment of duty or the registered holder claiming drawback of duty as the case may be.