BEER

1952 No. 2232

The Beer Regulations, 1952

Made - - - -	*29th December*, 1952
Laid before Parliament	*30th December*, 1952
Coming into Operation	*1st January*, 1953

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The Commissioners of Customs and Excise in pursuance of the powers conferred on them by sections one hundred and twenty-seven, one hundred and twenty-eight, one hundred and thirty-one, one hundred and thirty-six, one hundred and thirty-eight, one hundred and seventy-one, two hundred and eighteen and two hundred and sixty-three of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

PART I

Brewers for Sale

1. No brewer for sale shall begin to brew beer for sale or prepare solution until he has made entry of all premises, rooms, places and vessels intended to to be used by him for such purposes.

2. All mash tuns, underbacks, worts receivers, coppers, heating tanks, coolers, collecting and fermenting vessels and vessels used in the preparation of solution shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without two days' previous notice in writing to the proper officer.

3. Every brewer for sale shall obtain from the officer a brewing book in the prescribed form, and shall—

(1) keep the book in his entered premises in an approved place and at all times ready for inspection by an officer, and shall permit an officer at any time to inspect the same and to make entries therein or take extracts therefrom ;

(2) enter in the book the day and hour at which he intends to commence brewing or dissolving, and also the separate quantities of materials which he intends to use ;

(3) make such entry, so far as respects the day and hour of brewing or dissolving, twenty-four hours at the least before he shall begin to brew or dissolve and, so far as respects the quantities of materials, two hours at the least before the hour entered for brewing or dissolving ;

(4) two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun ;

(5) cancel the entry not less than two hours before the hour entered when he does not intend to brew or dissolve on the day and at the hour entered ;

(6) within one hour of the worts or solution being collected, enter the particulars of the quantity and original gravity of the worts or solution produced from each brewing or dissolving, and also the description and number of the vessel or vessels into which the worts or solution have been conveyed ;

(7) at the time of making any entry insert the date when the entry is made ;

(8) enter, in addition to the entries required to be made under paragraph (2) of this Regulation, the quantity of hops used in dry hopping.

4. Except as may be necessary under paragraph (5) of Regulation 3, the brewer for sale shall not cancel, obliterate or, except with the permission of the officer, alter any entry in the brewing book.

5. The brewer for sale shall, if the Commissioners so require, send notice in writing containing the prescribed particulars to the proper officer forty-eight hours before his next brewing or dissolving is intended to take place.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

6. A brewer for sale shall carry out any brewing or dissolving on the day and at the hour entered in the brewing book, unless he shows that the entry was duly cancelled under paragraph (5) of Regulation 3, or that the brewing or dissolving did not take place on that day and at that hour by reason only of circumstances which he could not have prevented or forestalled.

7.—(1) All grains in a mash tun shall be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the officer has attended and taken account of such grains.

(2) All worts shall be removed from the mash tun successively, and in the customary order of brewing, to the underback, coppers, coolers and collecting and fermenting vessels, and all solution shall, if not prepared solely in the collecting vessels, be removed from the dissolving vessels either directly or through coolers to the collecting vessels, and shall not be removed from the vessels in which it has been collected until an account has been taken by the officer, or until the expiration of twelve hours from the time at which the worts or solution are collected in such vessels.

(3) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours, provided that a brewer for sale having weak worts of a gravity not exceeding one thousand and twenty-five degrees may, if he thinks fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks, or other vessels entered for the purpose.

(4) When a solution shall have commenced running into a collecting vessel the whole of the produce of the dissolving shall be collected within six hours.

8.—(1) Every brewer for sale shall keep—

(*a*) the total produce of a brewing separate from the produce of any other brewing and from any solution for the space of twenty-four hours ; and

(*b*) a solution separate from any other solution or produce of a brewing for a space of twelve hours,

unless an account of such produce or solution shall have been sooner taken by the officer.

(2) A brewer for sale shall not mix the produce of one brewing with that of any other brewing, or a solution with any other solution or with the produce of a brewing, except in his store vats or casks, unless he shall have previously entered in the brewing book the number and name of each collecting and fermenting vessel containing worts or solution to be mixed, and the quantity in each, and unless after mixing he enters in the brewing book the number and name of each collecting and fermenting vessel containing the mixture, and the quantity and gravity of such mixture.

(3) The foregoing paragraphs of this Regulation shall not apply to weak worts reserved in accordance with paragraph (3) of Regulation 7.

(4) A brewer for sale shall not have on the entered premises any black beer not brewed by him on those premises, nor shall he mix any such beer with any other beer.

9.—(1) The following sections of the Customs and Excise Act, 1952, shall apply to solution with the modification that, except where the context

otherwise requires, references to worts and brewing shall be construed as references to solution and dissolving respectively :—

section one hundred and twenty-five subsection (5), as to forfeiture for brewing without licence ;

section one hundred and thirty subsection (1), as to concealment of worts and mixing of sugar ;

section one hundred and seventy-one subsection (3), as to the mode of ascertaining original gravity ;

section two hundred and sixty-three subsection (3), as to remission of duty on goods lost or destroyed.

(2) a brewer for sale shall not adulterate solution or add anything thereto save as may be sanctioned by the Commissioners.

(3) Except as otherwise permitted by or under the said Act, solution shall be added only to worts or beer at the brewery where the worts or beer was brewed and the solution was prepared.

10.—(1) Worts recovered as yeast pressings may be returned to any collecting or fermenting vessel containing worts of which an account has been taken by the officer, or at the expiration of twenty-four hours from the time of collection if account has not been so taken.

(2) Yeast pressings may be returned in any quantity to the collecting or fermenting vessel from which the yeast was taken, and the brewer for sale shall enter in the brewing book the date and hour when, and the description and number of the vessel to which, the yeast pressings are returned.

(3) Yeast pressings added to a collecting or fermenting vessel other than that from which the yeast was taken shall not exceed three per cent. of the worts in the vessel to which the yeast pressings are added, and the brewer for sale shall enter in the brewing book the date and hour at which the yeast pressings are added, the quantity and original gravity of the yeast pressings and the description and number of the vessel to which the addition is made.

11.—(1) When fermentation has commenced in any worts so that the original gravity cannot be ascertained by the approved saccharometer, such gravity may be determined in the following manner—

(*a*) a sample is to be taken from any part of such worts and, after first being cleared from sediment by filtration, a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled ;

(*b*) the distillate and residue shall each be made up at the temperature of sixty degrees Fahrenheit with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained ;

(*c*) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate ;

(*d*) the degrees of gravity standing opposite to such spirit indication in the table in the First Schedule to these Regulations, added to the gravity of the residue expressed in degrees, shall be deemed to be the original gravity of the worts.

(2) Where it is necessary to ascertain the original gravity of beer, whether for the purpose of duty or for any other purpose of the Customs and Excise Act, 1952, the original gravity shall be ascertained in the manner prescribed under this Regulation.

PART II

Priming Premises

12. A brewer for sale shall not use any priming premises for the purpose of adding solution to beer until he has obtained the approval of the Commissioners of all such premises and has made entry of the premises and of the vessels therein.

13. An application for approval of any premises as priming premises shall be in such form as the Commissioners may direct and shall be accompanied by a plan of the premises.

14. A separate room shall be provided for the sole purpose of storing solution, and all solution received shall be stored therein.

15.—(1) The provisions of Regulation 2 shall apply to all fixed vessels used for storing solution.

(2) Any movable vessel used for storing solution shall while so used be kept in a position marked for the purpose.

16. Premises in respect of which a beer retailer's licence is held shall not be used as priming premises.

17. A brewer for sale shall not at any priming premises add any solution to any beer not brewed by him, and shall not add to any beer any solution which was not made at premises entered by him for the brewing of beer.

18.—(1) A brewer for sale who removes any solution from his brewery to his priming premises—

(*a*) shall enter in the brewing book, at the time when notice to dissolve is given, a notice of such removal, specifying the date and hour at which it is to be made, and

(*b*) shall remove the whole produce of a dissolving at one time, and shall not at any time remove solution in a quantity less than thirty-six bulk gallons.

(2) A brewer for sale shall not so remove any solution until it has been charged with duty.

(3) A brewer for sale shall not remove any solution except in a vessel clearly marked with the words "sugar solution" and with an identifying number and the capacity of the vessel.

(4) (*a*) A brewer for sale shall obtain from the officer a book of priming certificates, shall not remove any solution from his brewery or receive any solution at his priming premises unless it is accompanied by a certificate taken from the book, and on receipt of the solution at the priming premises shall deliver the certificate to the proper officer.

(*b*) a brewer for sale shall retain the duplicate of each certificate in the certificate book, and shall keep the said book at the brewery open to inspection at all times by the officer.

19.—(1) Immediately on receipt at the priming premises of any solution, a brewer for sale shall deposit the same in the separate room provided in accordance with Regulation 14, and shall not remove it therefrom unless a notice to add solution to beer has first been given to the proper officer.

(2) Solution shall not be altered in gravity, and nothing shall be added thereto, unless with the previous sanction of the Commissioners.

20.—(1) The brewer for sale shall keep a book in an approved form in an approved part of the priming premises ready at all times for inspection by the proper officer and shall permit any officer at any time to inspect the book and to take extracts therefrom and to make entries therein.

(2) The brewer for sale shall enter separately in the book—

(*a*) before the end of the day on which any beer was received at the priming premises, particulars of all beer so received and of the quantity or gravity of any solution added thereto before receipt;

(*b*) not less than two hours before he begins to add any solution to beer, the date and hour at which he intends to begin such addition, the particulars of the beer, the vessels in which it is contained and the quantity and gravity of solution to be added to each vessel;

(*c*) within one hour of completing the addition of any solution, the time when such addition was completed, with particulars of the solution added to each vessel; and

(*d*) within one hour of the receipt, completion of day's usings or stock taking of solution, as the case may be, the quantity of solution received, used during the day or found in stock, in each case at its respective gravity.

(3) The brewer for sale shall not cancel, obliterate or, except with the permission of an officer, alter any entry in the book, and shall preserve the book on his priming premises for at least one year from the date of the last entry therein.

21. A brewer for sale shall not have in his possession at priming premises any beer to which has been added a greater quantity of solution than is shown to have been added in the relative entry or entries in the book required by the preceding Regulation to be kept.

22. A brewer for sale shall permit the proper officer at any time to take stock of the solution in his priming premises.

23. A brewer for sale shall not have in his possession at any priming premises a quantity of solution which differs from the quantity which ought to be in his possession according to the book required by Regulation 20 to be kept.

24. A brewer for sale shall allow any officer to inspect and take extracts from any book or document kept by him which the officer requires to inspect for the purpose of satisfying himself as to the correctness of the entries made under Regulation 20.

PART III

WAREHOUSING OF SOLUTION

25. A brewer for sale may remove solution without payment of duty from his entered brewery premises to a warehouse subject to the following conditions:—

(1) No solution which has not been charged with duty may be delivered from the brewery for removal to a warehouse, and any solution delivered for such removal shall be racked direct from the entered collecting vessel in which it was collected into the containers in which it is to be warehoused.

(2) The brewer for sale shall give at least twelve hours' notice in writing to the proper officer of the day and hour at which he intends to rack

solution for warehousing and shall specify in such notice the vessel from which it is to be racked. He shall by the same notice, or by a further written notice given to the officer within one hour after the racking is completed and before the solution is removed from the brewery, specify the mark and number and capacity of each container in which it is contained and the number of bulk gallons and the gravity of the solution contained in each container.

(3) The brewer for sale shall number the racking notices consecutively commencing with No. 1 at the beginning of each year, and each container filled shall be marked with the name of the brewer for sale, a number corresponding with the number of the relative racking notice and a consecutive number.

(4) The brewer for sale shall commence to rack solution within one hour after the time specified in the racking notice, or the notice shall be void.

(5) No less quantity than nine bulk gallons shall be warehoused at one time.

(6) The brewer for sale shall produce the filled containers to the officer at the brewery for examination, secure the containers to the officer's satisfaction and forthwith remove them to the warehouse. The containers on arrival at the warehouse shall be produced intact to the proper officer together with the notice prescribed under paragraph (2) of this Regulation.

26. Solution may be deposited in a warehouse in vats, casks, drums or jars. Each vat, cask, drum or jar shall be of a capacity not less than one gallon.

27.—(1) All vats for containing solution deposited in a warehouse—

(*a*) shall be capable of being gauged or measured;

(*b*) shall be so placed and fixed as to enable the officer conveniently to take account at any reasonable time of the contents thereof;

(*c*) if so required by the Commissioners, shall be provided with close fitting covers; and

(*d*) shall be provided with proper fastenings for securing them with revenue locks.

(2) Every vat shall be marked with a distinctive number and its capacity in gallons; and the warehousekeeper shall, if the Commissioners so require, furnish a table showing in gallons the content thereof at every inch of depth.

28. All solution received into a warehouse shall be kept separate from any other solution, and shall not be subjected to any operation until the respective account by gauge, weight or measure has been taken by the officer.

29. The warehousekeeper shall provide and keep a stock-book in such form as may be approved by the Commissioners, and shall enter therein daily, and at such times as may be required by the officer, the particulars of the separate quantities of solution received into and used in the warehouse under each stock number with the date of receipt and use as the case may be.

30. As soon as all the solution entered in the stock-book under any stock number has been used in the warehouse, or otherwise disposed of to the satisfaction of the Commissioners, the warehousekeeper shall balance the account.

31.—(1) The warehousekeeper shall keep the stock-book in the warehouse and shall allow the officer at all times to inspect the same and to make entries therein and take extracts therefrom.

(2) The warehousekeeper shall not cancel, obliterate or, except with the permission of an officer, alter any entry in the stock-book.

(3) The warehousekeeper shall keep the stock-book open to inspection for not less than twelve months after it has been filled up.

PART IV

WAREHOUSING OF BEER

32. Beer shall not be warehoused until after fermentation therein has ceased and it has been cleansed from yeast, nor unless it is in a sound condition.

33. The quantity warehoused at one time shall not be less than thirty-six gallons.

34. Beer may be warehoused in vats, casks, drums or jars, each of which shall be of a capacity not less than one bulk gallon.

35. Beer in bottles or cans shall be warehoused in closed containers containing not less than one gallon. A container shall contain bottles or cans of uniform size in units of one dozen in the case of bottles or cans containing less than one-sixth of a gallon and in units of half-a-dozen in the case of bottles containing one-sixth of a gallon or more.

36. Beer deposited in a warehouse may be vatted, blended, coloured, primed, fined, filtered, racked, bottled, canned or pasteurised, provided that imported beer may not be mixed with beer brewed in the United Kingdom.

37. Beer may be bottled or canned in a warehouse direct from cask or vat.

38. Before any operation permitted by Regulations 36 and 37 is begun on any beer in a warehouse, the warehousekeeper shall enter particulars thereof in the prescribed form of beer operations book and at the end of each day the further particulars prescribed showing the result of the operation.

39. Beer, including bottoms, unfit for exportation may, on notice being given in the beer operations book, be destroyed in the officer's presence after the prescribed account has been taken.

40. Beer deposited in a warehouse shall not be delivered therefrom except for exportation, for shipment as stores, for removal to another warehouse to be re-warehoused for shipment as stores, or, in the case of beer deposited in a warehouse by the brewer thereof, for removal by him to another warehouse to be re-warehoused for exportation.

41. Not less than thirty-six gallons of beer may be delivered from a warehouse for any such purpose at one time, except that beer may be delivered for shipment as stores in quantities of not less than one gallon.

42. A brewer for sale shall make entry of any warehouse situated on his brewery premises and of all rooms and vesssls therein.

43. Finings, sugar or sugar solution shall not be received into a warehouse, nor shall any finings or sugar solution be made therein, except for the purpose of being added to, or used in the preparation of, beer in the warehouse for exportation or shipment as stores.

44. The warehousekeeper shall give written notice to the proper officer of his intention to make in the warehouse any sugar solution or finings, or to receive into the warehouse any sugar or sugar solution, specifying the date and time of such making or receipt, and, in the case of sugar solution, the original gravity thereof with the particulars of the containers in which it is received.

45. The warehousekeeper shall keep in a separate compartment in the warehouse all finings, sugar or sugar solution.

46. The warehousekeeper shall provide and keep a stock-book in an approved form, and shall—

(1) enter in the book daily and at such times as may be required by the proper officer particulars of—

(*a*) the separate quantities of beer received into the warehouse and delivered from the warehouse under each stock number with the date of receipt or delivery, as the case may be, and

(*b*) the receipt into and use in the warehouse of sugar and sugar solution ;

(2) balance the account as soon as all the beer entered in the book under any stock number has been delivered from warehouse, or otherwise disposed of in accordance with this Part of these Regulations.

47.—(1) The warehousekeeper shall keep in the warehouse all books to which this Part of these Regulations refers and shall allow the proper officer at all times to inspect any of these books, and to make entries therein and take extracts therefrom.

(2) The warehousekeeper shall not cancel, obliterate or, except with the permission of an officer, alter any entry in any of the said books.

(3) The warehousekeeper shall keep each of the books aforesaid open to inspection by an officer for not less than twelve months after it has been filled up.

PART V

Sugar Stock-Book

48. Every brewer for sale who shall use any description of sugar in the brewing of beer or in the preparation of solution shall—

(1) before he begins to store or use sugar, make entry of a room in his premises to be used for the sole purpose of storing sugar ;

(2) keep a sugar stock-book in a form approved by the Commissioners ;

(3) enter in the sugar stock-book, not later than the first working day after the receipt, removal or disposal of any sugar, an account of the quantities, and such further particulars as the Commissioners may require, of all sugar so received, removed or disposed of ; and

(4) balance the account at the end of each month and at such other times as the proper officer may require.

49. A brewer for sale shall keep in his entered premises the sugar stock-book and all other documents relating to the receipt, removal and disposal of sugar and shall at any time when required by the proper officer produce the said book and documents to him and allow him to inspect the same and to take copies thereof and to examine and take stock of the sugar in the possession of the brewer for sale, and shall after any such stock-taking enter in the said book the number of containers and the weight of sugar found in stock by the officer.

50. A brewer for sale shall not cancel, obliterate or, except with the permission of an officer, alter any part of the sugar stock-book or any entry therein.

51. A brewer for sale shall preserve in his entered premises for at least one year from the date of the last entry in the book, or from the date of the invoice or other document, as the case may be, the sugar stock-book and all invoices and other documents relating to the receipt, removal or disposal of sugar by him.

52. A brewer for sale shall not receive any sugar unless the same is accompanied by an invoice from the supplier thereof showing the name and address of the supplier, the date of the invoice, the marks on each container and the description, and the weight or quantity, of the contents.

53. All sugar received shall be immediately deposited in the sugar store and shall not be removed therefrom without the prior consent of the Commissioners, except for the purpose of being used in brewing or in the preparation of solution in accordance with an entry in the brewing book.

54. A brewer for sale shall not have any sugar in his possession elsewhere than in the sugar store or vessel entered for dissolving sugar or in due course of removal thereto.

PART VI

Drawback on Sugar

55.—(1) Before commencing to brew beer intended to be warehoused for exportation or use as stores a brewer for sale shall, at least twenty-four hours before the time at which any sugar, glucose or molasses is used in the brewing, make in the brewing book opposite the relevant notice to brew a note to the effect that all or, as the case may be, part of the beer produced is intended to be warehoused for the purposes aforesaid.

(2) The brewer for sale shall produce to the proper officer, on his first visit after the time of making such note, a statement in such form and containing such particulars as the Commissioners may direct in respect of the sugar, glucose or molasses to be so used and of the vessels in which the beer will be contained, together with a certificate from the person who supplied the sugar, glucose or molasses in such form and containing such particulars as the Commissioners may direct.

56. The brewer for sale shall keep any beer intended to be warehoused as aforesaid stored in vessels specially marked and apart from vessels containing other beer, until it is removed to be warehoused, and before such beer is so removed shall make an entry in the brewing book stating the intended date and hour of removal, the date when the beer was brewed, the quantity of beer to be removed and the marks and numbers appearing on the containers in which the beer is to be warehoused.

57. The person in whose name beer brewed in the United Kingdom is first warehoused for the purposes aforesaid shall—

(1) within one calendar month after the beer is first so warehoused deliver to the proper officer at the warehouse a notice in such form as the Commissioners may direct of his intention to claim drawback on the sugar, glucose or molasses so used, and

(2) if he is not the brewer of the beer, produce together with the notice aforesaid a declaration made by the brewer in such form and containing such particulars as the Commissioners may direct and, on demand by any officer, furnish such further particulars as the Commissioners may require to show that the beer warehoused as aforesaid corresponds with the beer described in the relative warehousing entry.

PART VII

Excise Rebate on Black Beer

58.—(1) The amount of the rebates to be allowed under subsection (1) of section one hundred and thirty-six of the Customs and Excise Act, 1952, to a brewer for sale in respect of black beer charged with duty and delivered from his brewery shall be calculated by reference to the original gravity of such black beer in the entered collecting or fermenting vessels at such brewery, when ready to be drawn off therefrom into vessels not entered as collecting or fermenting vessels or into casks.

(2) Where the quantity or original gravity of any worts of black beer has been altered in any collecting or fermenting vessel, the resulting original gravity of the worts so altered shall be calculated by reference to the quantities and original gravities of the separate worts charged with duty before the alteration was made, or shall be ascertained in the manner prescribed by Regulation 11.

(3) The quantity of black beer in respect of which rebate is to be allowed shall be the quantity of such black beer when ready to be drawn off from the entered collecting or fermenting vessels into vessels not entered as collecting or fermenting vessels or into casks together with any quantity which has been lost in fermentation or skimming, less a deduction equal to six per cent. of such quantities.

59.—(1) Every brewer for sale shall, before altering the quantity or original gravity of any worts of black beer in any collecting or fermenting vessel, enter in the brewing book the number and name of each collecting or fermenting vessel containing the worts so to be altered, the date or dates of the brewing of such worts, and the date and hour when it is intended to commence the operation; and he shall, on completion of the operation, enter in the brewing book the number and name of each collecting or fermenting vessel in which the altered worts are contained, the dry dip of each vessel and the resulting gravity of the worts.

(2) A brewer for sale shall not, except with the consent of the Commissioners, alter the original gravity of any black beer after it has been drawn off from the entered collecting or fermenting vessels, provided that nothing in this Regulation shall prevent the blending of black beers in vessels not entered as collecting or fermenting vessels.

60. A brewer for sale shall on demand allow any officer to inspect and to take extracts from any of the books kept by him for the purpose of his trade in black beer which the officer may require to inspect for the purpose of verifying the correctness of any entry in the brewing book.

PART VIII

Spoilt Beer

61. Every brewer for sale claiming remission or repayment of duty in respect of beer brewed by him which has been removed from his entered premises and which accidentally become spoilt or otherwise unfit for use shall deliver an application to the proper officer together with a statement in writing by himself or by some responsible person in his employment containing—

(1) in respect of beer delivered to another person and returned by another person—

(*a*) other than beer which has been exported or shipped as stores, the particulars and declarations specified in the Second Schedule to these Regulations;

(*b*) which has been exported or shipped as stores, the particulars and declarations specified in the Third Schedule to these Regulations ;

(2) in respect of beer which has not been delivered to another person, the particulars and declarations specified in the Fourth Schedule to these Regulations.

62. Every statement required to be delivered by the brewer for sale shall be signed in the presence of an officer.

63. Except as the Commissioner may in any case otherwise allow, every application shall in the case of beer in cask be made within six months, or, in the case of beer in bottle, within twelve months of the date when the beer in respect of which the application is made was delivered from the brewery or, in the case of British beer re-imported, of the date of re-importation.

64. Every brewer for sale by whom an application is made shall keep a returns book in the form prescribed in the Fifth Schedule to these Regulations, and, not later than the day on which any beer is accepted by him as spoilt beer for the purpose of an application under this Part of these Regulations, shall enter in the returns book particulars of the beer and the vessels in which the beer was returned.

65. The returns book shall be kept on the applicant's brewery premises and shall be preserved thereon for a period of not less than twelve months after the date of payment of an allowance in respect of any spoilt beer recorded in the book.

66. Every brewer for sale by whom an application has been made shall on demand allow any officer to inspect and to take extracts from the returns book and any of the books and documents kept by him for the purpose of his trade which the officer requires to inspect in order to satisfy himself as to the correctness of any statement made in connection with the application.

67. The brewer for sale shall produce the beer to the proper officer in the vessels in which it was returned.

68. The brewer for sale shall, if so required, provide a vessel capable of being conveniently gauged, or standard measures, to enable the officer to take account of the bulk quantity of the spoilt beer and shall make such arrangements for the destruction of the beer as the officer may require.

PART IX

Private Brewers

69. Every private brewer who brews beer chargeable with the duty on beer in accordance with the provisions of section one hundred and thirty-four of the Customs and Excise Act, 1952, shall obtain from the proper officer a brewing paper in the prescribed form, and shall—

(1) before commencing to brew, enter in the paper the date of brewing, and the quantity of malt, corn and sugar which he intends to use in the brewing ;

(2) on demand by an officer, produce the paper for his inspection, and shall not cancel, obliterate or, except with the permission of an officer, alter any entry in the paper ;

(3) if so required by the Commissioners, verify the entries in the paper delivered to him by a declaration to be made by him before a justice of the peace or a commissioner for oaths.

PART X

GENERAL

70.—(1) In these Regulations—

"approved" and "prescribed" mean respectively approved and prescribed by the Commissioners;

"dissolving" means a dissolving of materials for use in brewing, or for making solution;

"priming premises" means premises in respect of which a brewer for sale is required to hold an excise licence under subsection (1) of section one hundred and twenty-six of the Customs and Excise Act, 1952;

"purchaser" means any person other than the brewer for sale to whom beer has been delivered;

"solution" means the product of a dissolving of material for priming or colouring beer;

"stock number" means the serial number allocated in accordance with the directions of the Commissioners to a consignment of beer or solution warehoused;

"sugar store" means the room required to be entered in accordance with Regulation 48.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

71. The following Regulations are hereby revoked:—

the Beer (Excise Rebate) Regulations, 1923(**b**);
the Deposit of Beer in Warehouse Regulations, 1928(**c**);
the Beer (Drawback on Sugar) Regulations, 1928(**d**);
the Beer Duty (Priming and Colouring Solutions) Regulations, 1935(**e**);
the Spoilt Beer Regulations, 1936(**f**);
the Beer Duty (Sugar Stock Book) Regulations, 1938(**g**);
the Beer Duty (Priming Premises) Regulations, 1939(**h**);
the Spoilt Beer Regulations, 1946(**i**);
the Spoilt Beer Regulations, 1950(**j**);

72. These Regulations may be cited as the Beer Regulations, 1952, and shall come into operation on the first day of January, 1953.

Dated this 29th day of December, 1952.

F. N. Roberts,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

(a) 52 & 53 Vict. c. 63.
(b) S.R. & O. 1923/1176; Rev. III, p. 88; 1923, p. 106.
(c) S.R. & O. 1928/619; Rev. III, p. 114; 1928, p. 193.
(d) S.R. & O. 1928/640; Rev. III, p. 90; 1928, p. 198.
(e) S.R. & O. 1935/876; Rev. III, p. 105; 1935, p. 181.
(f) S.R. & O. 1936/836; Rev. III, p. 92; 1936 I, p. 130.
(g) S.R. & O. 1938/725; Rev. III, p. 101; 1938 I, p. 343.
(h) S.R. & O. 1939/889; Rev. III, p. 110; 1939 I, p. 217.
(i) S.R. & O. 1946/500; Rev. III, p. 99; 1946 I, p. 42.
(j) S.I. 1950/1594; 1950 I, p. 209.

Regulation 11 FIRST SCHEDULE

TABLE FOR DETERMINING THE ORIGINAL GRAVITY OF WORTS OF BEER

Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity	Spirit indication	Degrees of gravity
·0	·00	4·0	17·30	8·0	35·65	12·0	54·85
·1	·42	4·1	17·75	8·1	36·11	12·1	55·36
·2	·85	4·2	18·21	8·2	36·58	12·2	55·87
·3	1·27	4·3	18·66	8·3	37·04	12·3	56·38
·4	1·70	4·4	19·12	8·4	37·51	12·4	56·89
·5	2·12	4·5	19·57	8·5	37·97	12·5	57·40
·6	2·55	4·6	20·03	8·6	38·44	12·6	57·91
·7	2·97	4·7	20·48	8·7	38·90	12·7	58·42
·8	3·40	4·8	20·94	8·8	39·37	12·8	58·93
·9	3·82	4·9	21·39	8·9	39·83	12·9	59·44
1·0	4·25	5·0	21·85	9·0	40·30	13·0	59·95
1·1	4·67	5·1	22·30	9·1	40·77	13·1	60·46
1·2	5·10	5·2	22·76	9·2	41·24	13·2	60·97
1·3	5·52	5·3	23·21	9·3	41·71	13·3	61·48
1·4	5·95	5·4	23·67	9·4	42·18	13·4	61·99
1·5	6·37	5·5	24·12	9·5	42·65	13·5	62·51
1·6	6·80	5·6	24·58	9·6	43·12	13·6	63·01
1·7	7·22	5·7	25·03	9·7	43·59	13·7	63·52
1·8	7·65	5·8	25·49	9·8	44·06	13·8	64·03
1·9	8·07	5·9	25·94	9·9	44·53	13·9	64·54
2·0	8·50	6·0	26·40	10·0	45·00	14·0	65·10
2·1	8·94	6·1	26·86	10·1	45·48	14·1	65·62
2·2	9·38	6·2	27·32	10·2	45·97	14·2	66·14
2·3	9·82	6·3	27·78	10·3	46·45	14·3	66·66
2·4	10·26	6·4	28·24	10·4	46·94	14·4	67·18
2·5	10·70	6·5	28·70	10·5	47·42	14·5	67·70
2·6	11·14	6·6	29·16	10·6	47·91	14·6	68·22
2·7	11·58	6·7	29·62	10·7	48·39	14·7	68·74
2·8	12·02	6·8	30·08	10·8	48·88	14·8	69·26
2·9	12·46	6·9	30·54	10·9	49·36	14·9	69·78
3·0	12·90	7·0	31·00	11·0	49·85	15·0	70·30
3·1	13·34	7·1	31·46	11·1	50·35	15·1	70·83
3·2	13·78	7·2	31·93	11·2	50·85	15·2	71·36
3·3	14·22	7·3	32·39	11·3	51·35	15·3	71·89
3·4	14·66	7·4	32·86	11·4	51·85	15·4	72·42
3·5	15·10	7·5	33·32	11·5	52·35	15·5	72·95
3·6	15·54	7·6	33·79	11·6	52·85	15·6	73·48
3·7	15·98	7·7	34·25	11·7	53·35	15·7	74·01
3·8	16·42	7·8	34·72	11·8	53·85	15·8	74·54
3·9	16·86	7·9	35·18	11·9	54·35	15·9	75·07
						16·0	75·60

SECOND SCHEDULE Regulation 61 (1) (*a*)

BEER DELIVERED TO ANOTHER PERSON AND RETURNED BY HIM, OTHER THAN BEER EXPORTED OR SHIPPED AS STORES

Particulars

(*a*) the description of the beer returned by each purchaser in respect of which application is made;

(*b*) the name and full address of each purchaser;

(*c*) a description of the vessels in which the beer was contained when delivered to the purchaser;

(*d*) unless the beer has been bottled, the distinguishing marks and numbers on, and the size of, each vessel when delivered from the entered brewery premises at which the beer was brewed and when returned to the brewer for sale, and also the quantity in gallons returned in each vessel;

(*e*) if the beer is returned in bottles into which it was bottled after delivery from the brewery, the total number of bottles returned, the number of bottles to a gallon and the total number of gallons returned by each purchaser;

(*f*) in the case of beer bottled after delivery from the brewery and returned in casks into which it has been decanted by the bottler, the total number of vessels of each description in which the beer was delivered to the purchaser, and the distinguishing marks, numbers and size of each vessel in which the beer was returned and the quantity returned in each vessel;

(*g*) the address of the brewery, and of the place or places other than the premises of the purchaser, at which the beer has been stored after its delivery from the brewery;

(*h*) the date on which the beer was brewed and, in addition, if any adjustment of charge has been made under the provisions of subsection (6) of section one hundred and thirty-three of the Customs and Excise Act, 1952, the date or dates when the several constituents of the beer were mixed and the dates on which the beer was removed from the brewery, delivered to the purchaser and received back by the brewer for sale;

(*i*) the original gravity of the beer as brewed or, in the case of blended beer, the proportions and original gravities of the beers and the proportion of water, if any, entering into the blend; and

(*j*) the total bulk gallons of beer included in the application.

Declarations

(i) that none of the beer referred to in the statement has borne a charge of duty less than that chargeable at the minimum rate of duty in force at the time the beer was brewed;

(ii) that the beer accidentally became spoilt or otherwise unfit for use while in the possession of the purchaser specified in the statement;

(iii) that to the best of the declarant's knowledge and belief the beer contains no added substance other than finings for the purpose of clarification;

(iv) that no part of the beer consists of waste beer or bottoms other than bottoms forming naturally in the beer in the casks or other vessels in which it has been returned; and

(v) that the declarant holds a certificate furnished by each purchaser specifying the particulars of the spoilt beer returned by such purchaser.

Regulation 61 (1) (*b*) THIRD SCHEDULE

BEER DELIVERED TO ANOTHER PERSON AND RETURNED AFTER EXPORTATION OR SHIPMENT AS STORES

Particulars

(*a*) a statement that the beer has been re-imported on a bill of store;

(*b*) the quantity and description of the beer in respect of which the application is made, and the distinguishing marks of the vessels in which it is returned;

(*c*) the address of the brewery, the date on which the beer was brewed and, in addition, if any adjustment has been made under the provisions of subsection (6) of section one hundred and thirty-three of the Customs and Excise Act, 1952, the date or dates when the several constituents of the beer were mixed, the date on which it was removed from the brewery, and the original gravity of the beer as brewed or, in the case of blended beer, the proportions and original gravities of the beers and the proportion of water, if any, entering into the blend;

(*d*) the name and full address of the purchaser;

(*e*) the date and place of re-importation, the original gravity of the beer when re-imported, and particulars of the ship, aircraft or vehicle in which it was re-imported.

Declarations

(i) that none of the beer referred to in the statement has borne a charge of duty less than that chargeable at the minimum rate of duty in force at the time the beer was brewed;

(ii) that the beer was brewed by the declarant and accidentally became spoilt or otherwise unfit for use while in the possession of a purchaser;

(iii) that no substance other than finings for the purpose of clarification was added to the beer while in the declarant's possession; and

(iv) that to the best of the declarant's knowledge and belief no part of the beer consists of waste beer or bottoms other than bottoms forming naturally in the beer in the casks or other vessels in which it has been returned.

Regulation 61 (2) FOURTH SCHEDULE

BEER WHICH HAS NOT BEEN DELIVERED TO ANOTHER PERSON

Particulars

(*a*) the quantity and description of the beer in respect of which the application is made;

(*b*) the address of the brewery, the date on which the beer was brewed and, in addition, if any adjustment of charge has been made under the provisions of subsection (6) of section one hundred and thirty-three of the Customs and Excise Act, 1952, the date or dates when the several constituents of the beer were mixed, the date on which it was removed from the brewery, and the original gravity of the beer as brewed or, in the case of blended beer, the proportions and original gravities of the beers and the proportion of water, if any, entering into the blend;

(*c*) a description of the vessels in which the beer was contained and the place in which it was stored during the period between the date on which it was so removed as aforesaid and the date of the application, together with the distinguishing marks of the vessels.

Declarations

(i) that none of the beer referred to in the statement has borne a charge of duty less than that chargeable at the minimum rate of duty in force at the time the beer was brewed;

(ii) that the beer was not during the period aforesaid removed from the vessels in which it was contained at the date of its removal from the said premises otherwise than for the purpose of bottling;

(iii) that the beer accidentally became spoilt or otherwise unfit for use;

(iv) that no substance other than finings for the purpose of clarification was added to the beer during the period aforesaid; and

(v) that no part of the beer consists of waste beer or bottoms other than bottoms forming naturally in the beer in the casks or other vessels in which it has been contained.

Regulation 64

FIFTH SCHEDULE

RETURNS BOOK

Beer returned to brewery as spoilt

Date returned	From whom returned: Name	From whom returned: Address	Returned in cask in which sent out from brewery	Returned in bottles	Bottled after delivery from brewery and returned in casks into which decanted by bottler	Vessels in which beer bottled after delivery from brewery was sent out	Quality of Beer	No. and date of brew or Gyle No.	Date sent out from brewery	Remarks
			Identifying number or mark	No. of each size	Cask No.	Description				
			Size	Size	Size	No. of vessels				
			Quantity—Gallons	Quantity—Gallons	Quantity—Gallons					
				Whether— (*a*) sent out in bottles (*b*) bottled after delivery from brewery						

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations, made under the Customs and Excise Act, 1952, provide for the revenue control of the brewing of beer liable to the duty of excise, and are in ten parts.

Part I governs the manufacture of beer by brewers for sale, regulates the addition to beer of priming and colouring solution and prescribes the method of ascertaining the original gravity of beer and worts (i.e. the unfermented liquor in the early stages of brewing).

Part II governs the use of premises licensed for the purpose of adding priming or colouring solution to beer, regulates the addition of such solution to beer at priming premises and provides that such solution shall not be removed from a brewery to priming premises until it has been charged with the excise duty on beer.

Part III governs the warehousing of priming and colouring solution by a brewer for sale without payment of duty, and prescribes the records to be kept by the warehousekeeper.

Part IV governs the warehousing on drawback, by a brewer for sale or dealer in beer, of beer for exportation or for use as ship's or aircraft stores, and provides for certain operations in warehouse (e.g. bottling or canning).

Part V governs the receipt, storage, removal and disposal of sugar by brewers for sale and the books and other documents relating to sugar to be kept by them.

Part VI sets out the conditions subject to which drawback is payable on the sugar, glucose and molasses used in the brewing of beer warehoused for exportation or for use as ship's or aircraft stores.

Part VII governs the calculation of the amount of rebate allowable from the duty chargeable on black beer brewed in the United Kingdom.

Part VIII sets out the conditions governing the remission or repayment of duty charged or paid in respect of beer which has accidentally become spoilt or otherwise unfit for use after having been removed from a brewery.

Part IX prescribes the documents to be kept by private brewers (i.e. persons licensed to brew beer otherwise than as brewers for sale) who brew beer chargeable with duty.

Part X deals with definitions, revocations and other incidental matters.

The Regulations substantially reproduce in shortened form certain provisions of the Inland Revenue Act, 1880, the Finance Act, 1914 (Session 2) and the Finance Acts of 1924, 1935 and 1938, which are repealed by the Customs and Excise Act, 1952. They also revoke and replace the Beer (Excise Rebate) Regulations, 1923, the Deposit of Beer in Warehouse Regulations, 1928, the Beer (Drawback on Sugar) Regulations, 1928, the Beer Duty (Priming and Colouring Solutions) Regulations, 1935, the Beer Duty (Sugar Stock Book) Regulations, 1938, the Beer Duty (Priming Premises) Regulations, 1939, and the Spoilt Beer Regulations of 1936, 1946 and 1950.