BEER

The Spoilt Beer Regulations, 1950

1950 No. 1594

Made - - - - 26th September, 1950

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 4 of the Finance Act, 1915(**a**), as amended by section 16 of the Finance Act, 1924(**b**), and all other powers authorising them in that behalf, hereby make the following Regulations supplemental to the Spoilt Beer Regulations, 1936(**c**), as amended by the Spoilt Beer Regulations, 1946(**d**), (hereinafter together called "the Principal Regulations"):—

1. The Principal Regulations shall be construed as if to Regulation 1 (ii) of the Spoilt Beer Regulations, 1946, there were added the words "or in the case of beer brewed on or after the 19th day of April, 1950, a figure equal to the rate of excise duty for every 36 gallons of worts of a specific gravity of 1030 degrees or less which was in force at the time the said beer was brewed".

2. These Regulations shall be read together with and as part of the Principal Regulations.

3. These Regulations may be cited as the Spoilt Beer Regulations, 1950.

Signed by Order of the Commissioners of Customs and Excise.

A. Taylor,
Secretary for the Customs and Excise.

City Gate House,
London, E.C.2.
26th September, 1950.

EXPLANATORY NOTE

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

These Regulations amend the principal Regulations governing the repayment of excise duty on spoilt beer so as to make them applicable to the amended charge of beer duty introduced by the Finance Act, 1950.

(a) 5 & 6 Geo. 5. c. 62.
(b) 14 & 15 Geo. 5. c. 21.
(c) S.R. & O. 1936 (No. 836) I, p. 130.
(d) S.R. & O. 1946 (No. 500) I, p. 42.