



## **THE BEER (Repayment of Duty) ACT, 1933.**

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His Excellency the Lieutenant Governor has made Regulations (a copy of which is appended) under Section three of the Beer (Repayment of Duty) Act, 1933, for the remission or the repayment of duty on beer, where such beer has become accidentally spoilt or unfit for use.

The Regulations take effect as from 3rd July, 1933.

By Order,

B. E. SARGEAUNT,

Government Secretary.

Government Office,  
Isle of Man,  
4th July, 1933.

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ISLE OF MAN  
TO WIT.

By His Excellency Sir Claude Hamilton Archer Hill, K.C.S.I., C.I.E.,  
Lieutenant Governor of the said Isle, Etc., Etc., Etc.

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### **The Spoilt Beer (Isle of Man) Regulations, 1933.**

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In pursuance of the powers conferred by Section three of the Beer (Repayment of Duty) Act, 1933, I, the said Lieutenant Governor, hereby make the following Regulations, viz.:—

1. (1) Where the beer in respect of which an application for the remission or repayment of duty is made under Section 3 of the Beer (Repayment of Duty) Act, 1933 (in these Regulations referred to as "an application"), has been returned to the brewer by or from another person (in these Regulations referred to as "the purchaser"), as having accidentally become spoilt or unfit for use, the person making the application shall produce the beer to the proper Officer of Customs and Excise in the vessels in which it was so returned.

(2) Where beer other than beer which has been exported is returned, the person making the application shall deliver to the proper Officer of Customs and Excise:—

(i.) a statement in writing by the purchaser in such form as the Commissioners of Customs and Excise require specifying the following particulars, that is to say:—

- (a) the quantity and description of the beer in respect of which the application is made;
- (b) the name and address of the brewer by whom the beer received by the purchaser was brewed;
- (c) the date on which the beer was received by the purchaser;
- (d) a description of the vessels in which the beer was contained when delivered to the purchaser, and, unless the beer has been bottled, the distinguishing marks of the vessels;

and containing the following declarations, that is to say:—

- (e) that the beer was not, while in possession of the purchaser, removed from the vessels in which it was received, otherwise than for the purpose of bottling;
  - (f) that the beer accidentally became spoilt or otherwise unfit for use;
  - (g) that no substance, other than finings for the purpose of clarification, was added to the beer while in the possession of the purchaser;
  - (h) that no part of the beer returned by the purchaser consisted 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;
- (ii.) a statement in writing by himself or by some responsible person in his employment specifying the date on which the beer was brewed; the date on which it was removed from the entered premises where it was brewed; and the original gravity of the beer as brewed, or, in the case of blended beer, the proportions and original gravities of the beers entering into the blend.

(3) Where beer which has been exported is returned, the person making the application shall deliver to the proper Officer of Customs and Excise a statement in writing by himself or by some responsible person in his employment that the beer has been re-imported, and specifying the following particulars, that is to say:—

- (a) 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;
- (b) the date on which the beer was brewed; the date on which it was removed from the entered premises where it was brewed; and the original gravity of the beer as brewed, or, in the case of blended beer, the proportions and original gravities of the beers entering into the blend;
- (c) the name and address of the purchaser;
- (d) the date and port of re-importation, the original gravity of the beer when re-imported, and the name of the importing ship;

and containing the following declarations, that is to say:—

- (e) that the beer was brewed by him and accidentally became spoilt or otherwise unfit for use while in the possession of a purchaser;
- (f) that no substance other than finings for the purpose of clarification was added to the beer while in his possession;
- (g) that to the best of his 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.

2. Where the beer in respect of which an application is made has not been delivered to another person, the person making the application shall deliver to the proper Officer of Customs and Excise a statement in writing by himself or by some responsible person in his employment, specifying the following particulars, that is to say:—

- (a) the quantity and description of the beer in respect of which the application is made;
- (b) the date on which the beer was brewed; the date on which it was removed from the entered premises where it was brewed; and the original gravity of the beer as brewed, or, in the case of blended beer, the proportions and original gravities of the beers 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;

and containing the following declarations, that is to say:—

- (d) 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;
- (e) that the beer accidentally became spoilt or otherwise unfit for use;
- (f) that no substance other than finings for the purpose of clarification was added to the beer during the period aforesaid;
- (g) 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.

3. No application shall be made in respect of any less quantity of beer than 36 bulk gallons, but there may be included in the same application an application with respect to beer which has been delivered to one or more other persons, and an application with respect to beer which has not been so delivered.

4. Every application for the remission or repayment of duty shall in the case of beer in cask be made within six months, and 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 where it was manufactured or in the case of beer re-imported of the date of importation, unless the Commissioners of Customs and Excise shall in any special circumstances allow a claim to be made at a later date.

5. Where spoilt beer is produced and destroyed at a place other than the brewery premises where the beer was manufactured, the person making the application must provide for the use of the Officer of Customs and Excise a vessel capable of being conveniently gauged or standard measures for taking account of the bulk quantity of the spoilt beer.

6. Every person by whom an application has been made shall on demand allow any Officer of Customs and Excise to inspect and to take extracts from any of the books kept by him for the purpose of his business which the Officer requires to inspect for the purpose of satisfying himself as to the correctness of any statement made in connection with the application.

7. Every statement required to be delivered by the person making the application shall be signed in the presence of an Officer of Customs and Excise and every statement required to be delivered by the purchaser shall be signed in the presence, either of an Officer of Customs and Excise or of a householder.

8. The Commissioners of Customs and Excise may in any special circumstances waive any one or more of the requirements of these Regulations as to production of the beer in respect of which any claim is made or as to the declarations or statements to be made or delivered by a person applying for repayment or remission of duty.

9. (1) In these Regulations references to beer which has been exported shall be deemed to include a reference to beer which has been removed to Great Britain or Northern Ireland, and references to beer which has been re-imported shall be deemed to include a reference to beer which has been brought back after removal to Great Britain or Northern Ireland.

(2) These Regulations may be cited as "The Spoilt Beer (Isle of Man) Regulations, 1933."

GIVEN under my hand this third day of July, 1933.

CLAUDE H. HILL,  
Lieutenant Governor.