



BEER REGULATIONS 1993

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Statutory Document No. 1993/0263



Alcoholic Liquor Duties Act 1986
Customs and Excise Management Act 1986

BEER REGULATIONS 1993¹

Laid before Tynwald: 7 July 1993
Coming into operation: 1 June 1993

In exercise of the powers conferred upon the Treasury by sections 2, 36A, 41, 42, 44 and 61 of the Alcoholic Liquor Duties Act 1986¹, sections 94, 107A, 107B, 124A, 134, 140A and 143A of the Customs and Excise Management Act 1986² and of all other powers enabling it in that behalf, the following Regulations are hereby made:

Editorial Note: This instrument, despite the repeal of the Alcoholic Liquor Duties Act 1986, is continued by virtue of article 4 of the Alcoholic Liquor Duties Act 1986 (Savings and Repeal) Order 2023 [SD 2023/0232]

PART I

PRELIMINARY

1 Citation and commencement

These Regulations may be cited as the Beer Regulations 1993 and shall be deemed to have come into operation on 1st June 1993.

2 Revocation and saving provisions

- (1) Subject to paragraph (2), the Beer Regulations (Application) Order 1985³ and the Spoilt Beer (Remission and Repayment of Duty) Regulations 1987⁴ are hereby revoked.
- (2) The Spoilt Beer (Remission and Repayment of Duty) Regulations 1987 shall continue to have effect in relation to any beer which was removed from the entered premises of a brewer for sale before 1st June 1993 and,

¹ 1986 c.35.

² 1986 c.34.

³ G.C. No. 340/85.

⁴ G.C. No. 188/87.

for the purposes of this paragraph, “entered premises of a brewer for sale” has the same meaning as it has in regulation 4 of those Regulations.

3 Application

These Regulations apply to beer produced in or imported into the Isle of Man, or removed into the Isle of Man from the United Kingdom.

4 Interpretation

In these Regulations except where the context otherwise requires —

“**the Act**” means the Alcoholic Liquor Duties Act 1986;

“**accounting period**” means one month or such other period as the Treasury may in any particular case determine;

“**approved guarantee**” means a guarantee to pay duty in the event of default by the person who is liable to pay the duty (“**the payer**”), that is approved by the Treasury, and is given by a person, other than the payer, who is satisfactory to the Treasury for these purposes;

“**beer**” has the meaning given by paragraph 3 of Schedule 6 (categories of alcoholic products: interpretation) to F(No. 2)A 2023;²

“**brewery**” includes any premises on which the production of beer is begun;

“**class or description**” in relation to beer includes its strength and the following classes or descriptions —

- (a) beer held at the registered brewery at which it was produced;
- (b) beer held on registered premises adjacent to the registered brewery at which it was produced;
- (c) beer held otherwise than at the registered brewery at which it was produced or on the registered premises adjacent to that brewery;
- (d) packaged beer (that is to say any beer which is in a container in which, or from which, it will be sold by retail or otherwise supplied for consumption after the duty point);
- (e) packaged beer held on the registered premises at which it was packaged or on registered premises adjacent to those premises; and
- (f) bulk beer (that is to say any beer which is not packaged beer);

“**duty**” in the case of alcoholic products on which excise duty has been charged, or was chargeable, under the Act before 1 August 2023 means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of F(No. 2)A 2023 and references to drawback are to be construed accordingly;³

“**duty point**” means the time when the duty is payable by a person, whether or not payment may be deferred, and, other than in cases to which

regulation 33A applies, is prescribed by Part 2 of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;⁴

“**excise warehouse**” means a place of security for the keeping of beer approved by the Treasury under section 93(1) of the Customs and Excise Management Act 1986 (whether or not it is also approved for the keeping of other goods);

“**F(No. 2)A 2023**” means the Finance (No. 2) Act 2023 (of Parliament), as it has effect in the Island^{5,5}

“**large pack**” [Revoked]⁶

“**package**” and “**packager**” have the meanings given by section 74(1) of the Act;

“**registered brewer**” has the meaning given by section 42(1) of the Act;

“**registered brewery**” means any premises in respect of which a registered brewer is registered under section 42 of the Act;

“**registered holder**” means a packager of beer or a registered brewer registered under section 36A of the Act in relation to any registered premises;

“**registered holder certificate**” means a certificate of registration issued in accordance with regulation 10;

“**registered premises**” means any premises registered under section 36A of the Act on which a registered holder may hold beer without payment of duty;

“**registered store**” means any store registered under section 36A of the Act;

“**return of duty**” means the return prepared pursuant to regulation 21;

“**spoilt beer record**” means the record maintained pursuant to regulation 33;

“**strength**” in relation to any alcoholic product means its alcoholic strength determined and ascertained in accordance with section 45 (alcoholic strength) of F(No. 2)A 2023;⁷

“**unfinished**” in relation to any beer means beer in any stage of production before it has reached that state of maturity at which it is fit for consumption,

and references in these Regulations to suspension arrangements are references to the provisions made by Part V of these Regulations or to any provision made by or under the customs and excise Acts for enabling goods to be held or moved without payment of duty or any provisions made by or under those Acts in connection with any provision enabling goods to be so held or moved.

⁵ Part 2 of the Finance (No. 2) Act 2023 was applied to the Island by SD 2023/0214.

PART II

REGISTRATION OF PRODUCERS OF BEER

5 Application for registration by producers of beer

- (1) Every person required to be registered under section 42 of the Act (“the applicant”) shall make application to the Treasury for registration in respect of the premises on which he produces or intends to produce beer.
- (2) A separate application shall be made in respect of each of the premises on which the applicant produces or intends to produce beer.
- (3) Save as the Treasury may otherwise allow, each application shall contain the particulars specified in Schedule 1 and shall be in such form and manner as the Treasury may prescribe in any notice published by it in pursuance of these Regulations and not withdrawn by a further notice.

6 Registration of producers of beer

- (1) The Treasury may register the applicant in respect of each of the premises in respect of which application is made, and may issue a separate certificate of registration in respect of each of those premises.
- (2) Without prejudice to regulation 10, where the applicant is or will be registered under section 36A of the Act a certificate of registration issued in accordance with this regulation may, in such circumstances as the Treasury thinks fit, be issued in one document serving both as a certificate of registration under section 42 of the Act and as a registered holder certificate.
- (3) The certificate of registration shall remain the property of the Treasury.
- (4) Every certificate of registration shall be kept at all times on the premises to which it relates, and shall be produced for inspection to the proper officer on demand.
- (5) Subject to paragraph (6), a registered brewer shall notify the Treasury of any change to the particulars contained in any application made pursuant to regulation 5 and the Treasury may vary the registration accordingly.
- (6) A registered brewer is not required to notify the Treasury of any change in his estimate of the quantity of beer to be produced each year.
- (7) The Treasury may, for reasonable cause, vary the registration of a registered brewer with respect to any registered brewery, provided that the Treasury shall give 14 days notice in writing of such variation.

7 Revocation of registration of producers of beer

- (1) A registered brewer shall notify the Treasury of his intention to cease production of beer at any of his registered breweries.

- (2) A registered brewer shall notify the Treasury of the cessation of production of beer at any of his registered breweries.
- (3) Where the Treasury is satisfied that a registered brewer has failed to produce any beer or has ceased to produce beer at any registered brewery, it may revoke his registration as a registered brewer with respect to that registered brewery at any time.

PART III

PRODUCTION

8 [Revoked]⁸

PART IV

SUSPENSION OF DUTY: REGISTRATION OF PERSONS AND PREMISES

9 Application for registration for duty suspension

- (1) Every application by a packager of beer or a brewer ("the applicant") to be registered under section 36A of the Act in relation to any premises shall be made to the Treasury.
- (2) A separate application shall be made in respect of each of the premises on which the applicant intends to hold beer without payment of the duty.
- (3) Save as the Treasury may otherwise allow, each application shall contain the particulars specified in Schedule 2.
- (4) Every application shall be made at least 14 days before the day on which the applicant intends to hold beer without payment of the duty.

10 Registration for duty suspension

- (1) The Treasury may register the applicant in respect of each of the premises in respect of which application is made, and may issue a separate registered holder certificate in respect of each of those premises.
- (2) The Treasury may specify in the registered holder certificate each class or description of beer that the applicant may hold without payment of duty on the premises to which the certificate relates.
- (3) The registered holder certificate shall remain the property of the Treasury.
- (4) Every registered holder certificate shall be kept at all times on the premises to which it relates, and shall be produced for inspection to the proper officer on demand.

- (5) A registered holder shall notify the Treasury of any change to the particulars contained in any application made pursuant to regulation 9 and the Treasury may vary the terms of the registration accordingly.

11 Revocation etc. of registration for duty suspension

- (1) A registered holder shall notify the Treasury of his intention to cease holding beer without payment of the duty at any of his registered stores.
- (2) A registered holder shall notify the Treasury of the cessation of his holding beer without payment of duty at any of his registered stores.
- (3) Where the Treasury revokes or varies the terms of its registration of any person or premises under section 36A(6) of the Act it shall give 14 days notice in writing of such revocation or variation.

PART V

SUSPENSION OF DUTY: ARRANGEMENTS AND REQUIREMENTS

12 Holding beer in duty suspension

A registered holder may hold, on registered premises without payment of duty, beer of any class or description specified in the registered holder certificate issued in respect of those premises; provided that the duty chargeable in respect of beer of that class or description is secured by an approved guarantee except where the Treasury may otherwise agree.

13 Moving beer in duty suspension

- (1) [Revoked]⁹
- (2) [Revoked]¹⁰
- (3) [Revoked]¹¹
- (4) [Revoked]¹²

14 Record of beer in duty suspension

- (1) Every registered brewer, registered holder and authorised warehousekeeper shall keep a record of every delivery and receipt of beer under suspension arrangements undertaken by him.
- (2) The record required to be kept under paragraph (1) —
 - (a) shall include the particulars specified in Schedule 3; and
 - (b) shall be separate from any record of deliveries and receipts of beer not under suspension arrangements.
- (3) [Revoked]¹³

PART VI

DETERMINATION OF THE DUTY

15 [Revoked]¹⁴

15A Constructive removal

- (1) Where beer is held on any registered premises to which this regulation applies it shall be deemed to have left those premises at the time of its constructive removal or, if earlier, the time it actually left them.
- (2) This regulation applies to registered premises where the records relating to removal are kept by means approved for this purpose by the Treasury; and the Treasury may at any time revoke such approval upon giving fourteen days' notice in writing.
- (3) The registered holder from whose registered premises constructive removal may take place shall keep such records as may be specified in a notice published by the Treasury and not withdrawn by a further notice.
- (4) Constructive removal shall mean the making of an entry in the records specified in accordance with paragraph (3) which identifies the beer that is the subject of that entry as having left the registered premises (so that duty ceases to be suspended) notwithstanding that it remains on those premises.
- (5) An entry showing the constructive removal of any beer shall not be cancelled, amended or altered.¹⁵

16 [Revoked]¹⁶

17 [Revoked]¹⁷

18 [Revoked]¹⁸

PART VII

PAYMENT OF THE DUTY AND RETURNS

19 [Revoked]¹⁹

20 Time and method of payment

- (1) Subject to paragraph (2) and save as the Treasury may allow, the duty shall be paid at the duty point.

- (2) Where the person liable to pay the duty is a registered brewer or registered holder, save as the Treasury otherwise directs, the duty shall be paid not later than the 25th day of the month next following the month containing the duty point in relation to the duty provided that –
 - (a) where the last day for making payment would, if determined in accordance with the foregoing provision of this paragraph, fall on a day which is not a business day, the duty shall be paid not later than the last business day before that day; and
 - (b) save as the Treasury otherwise agrees, the duty is secured by an approved guarantee.
- (3) Save as the Treasury otherwise allows, the duty shall be paid by direct debit.
- (4) The duty shall be paid to the Treasury.
- (5) In this regulation “business day” means a day which is a business day within meaning of section 92 of the Bills of Exchange Act 1883⁶.

21 Furnishing of returns

- (1) Save, in the case of a registered holder, as the Treasury may otherwise direct, every person who is registered or was or is required to be registered in accordance with these Regulations shall, in respect of every period of a month furnish the Treasury, not later than the 15th day of the month next following the end of the period to which it relates, with a return on a form approved by the Treasury showing the amount of duty payable by him and containing full information in respect of the other matters specified in the form and a declaration signed by him that the return is true and complete.
- (2) Returns shall be furnished at such place as the Treasury may direct and, unless furnished in person when that place is open to the public for business, may be furnished in such other manner as the Treasury may allow.

⁶ 1883 V p.310.

PART VIII

OPERATIONS ON BEER

22 [Revoked]²⁰

23 [Revoked]²¹

24 [Revoked]²²

25 [Revoked]²³

PART XI

SPOILT BEER

26 Drawback of duty

- (1) Where —
- (a) any beer has been removed from a registered brewery or a registered store;
 - (b) the beer has become spoilt or otherwise unfit for use; and
 - (c) the Treasury is satisfied that the beer has not been and will not be consumed in the Island,

then, subject to paragraph (2), the registered brewer or, as the case may be, the registered holder shall be entitled to drawback of duty in respect of the beer.

- (2) The claimant must comply with the conditions set out in this part of these Regulations and with such other conditions (if any) as the Treasury sees fit to impose in a notice published by it and not withdrawn by a further notice.
- (3) A claim for 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 that was diluted before the duty point.
- (4) No claim for drawback of duty shall be made if the event giving rise to the claim occurred more than three years after the duty on the beer in question was paid.
- (5) In this part of these Regulations “claimant” means the registered brewer or, as the case may be, the registered holder claiming drawback of duty.²⁴

27 [Revoked]²⁵**28 Ascertainment of the amount of duty charged or paid**

- (1) Except as the Treasury otherwise allows, the amount of duty charged or paid shall be ascertained by reference to —
 - (a) the quantity of the spoilt beer (determined in accordance with paragraph (2));
 - (b) its strength (determined in accordance with paragraph (3)); and
 - (c) the rate of duty charged upon it.
- (2) The quantity of the spoilt beer shall be —
 - (a) in the case of beer which is returned in the same containers in which it left the claimant's premises and from which no beer has been removed, the amount upon which the duty was charged; and
 - (b) in any other case, the quantity of beer upon which the duty was charged which is destroyed.²⁶
- (3) The strength of the spoilt beer shall be —
 - (a) in the case of beer which is returned in the same container in which it left the claimant's premises and from which no beer has been removed, the strength by reference to which the duty was charged; and
 - (b) in any other case, the lesser of the actual strength ascertained in accordance with regulation 18⁷ and the strength by reference to which the duty was charged.
- (4) In this regulation "returned" means returned to the claimant's premises and "claimant's premises" means the claimant's registered brewery or, as the case may be, the claimant's registered premises.²⁷

29 Destruction etc.

- (1) Subject to paragraph (2), spoilt beer shall be destroyed so that it is rendered unsaleable as a beverage to the satisfaction of the Treasury.
- (2) A registered brewer may reprocess spoilt beer in a manner which is satisfactory to the Treasury but no claim for drawback of duty shall be made for any spoilt beer to which this paragraph applies unless and until the reprocessing of that beer has commenced.²⁸

⁷ Editorial Note: Subpara (b) is modified by SD2023/0233. For convenience the modification is set out below –

“Regulation 28(3)(b) (ascertainment of the amount of duty charged or paid) of the Beer Regulations 1993 has effect as if for “regulation 18” there were substituted “regulation 6 (the strength of alcoholic product) of the Alcoholic Product (Excise Duty) Regulations 2023 [SD2023/0224]”.

- (3) If any spoiled beer is so reprocessed, regulation 30 shall apply as if for the word “destruction” in that regulation there were substituted the word “reprocessing”.²⁹

30 Procedure

- (1) The claimant must enter in the spoiled beer record —
 - (a) the date, time, place and method of destruction;
 - (b) the quantity of the spoiled beer; and
 - (c) the strength of the spoiled beer.
- (2) If the Treasury so requires, the claimant shall give to it prior notice of any planned destruction.
- (3) The period of notice which the Treasury may require shall be —
 - (a) two clear business days, in the case of destruction at a registered brewery or registered store; or
 - (b) five clear business days, in the case of destruction at any other premises.
- (4) In paragraph (3), “business day” has the meaning given in regulation 20(5).³⁰

31 [Revoked]³¹

32 Claims

The claimant shall make a claim for drawback of duty to the Treasury on his return to duty; provided that, where by virtue of his being registered in respect of more than one brewery or premises, he makes more than one return for the same accounting period he shall, except as the Treasury may otherwise allow, make his claim on his return relating to the brewery or premises in respect of which the return of duty was made.³²

33 Records

- (1) In support of his claims for drawback of duty the claimant shall keep —
 - (a) a spoiled beer record containing such particulars as the Treasury may specify in a notice published by it and not withdrawn by a further notice; and
 - (b) records for the purposes of establishing that duty has been paid on the spoiled beer and the amount of that payment.^{33 34}
- (2) The claimant shall retain the records required under paragraph (1) for at least 6 years (or such lesser period as the Treasury may otherwise allow) from the date of the claim on the return of duty and shall allow the proper officer to inspect, copy and take extracts from them at any reasonable time.

- (3) Where the records required under paragraph (1) are preserved in a form which is not readily legible or which is legible only with the aid of equipment the claimant shall, at the proper officer's request, produce a transcript or other permanently legible reproduction of the records and shall permit the proper officer to retain that reproduction.

33A Removal without payment of duty

- (1) Subject to such conditions as the Treasury may impose in a notice published by it and not withdrawn by a further notice, a registered brewer may remove spoilt beer from a registered brewery without payment of duty for the purpose of destruction.
- (2) If any beer which has been removed from a registered brewery in accordance with paragraph (1) is applied to some purpose other than destruction, the time of that occurrence shall be the duty point.
- (3) Where a duty point arises by virtue of paragraph (2), the registered brewer who removed the spoilt beer from the registered premises without payment of duty shall be jointly and severally liable to pay the duty with the person holding the beer at the duty point.^{35 36}

33B Cancellation of drawback

- (1) The Treasury may at any time cancel drawback of duty granted in accordance with this Part where it is satisfied that a contravention of any condition imposed by or under this Part has taken place.
- (2) Where drawback of duty has been cancelled in accordance with paragraph (1), the person to whom sums were paid or credited in respect of the drawback shall be liable to the Treasury for such sums.³⁷

PART X

CONSEQUENTIAL AMENDMENTS

34 [Revoked]³⁸

MADE 14 JUNE 1993

SCHEDULE 1

(Regulation 5)

PARTICULARS OF A REGISTERED BREWER APPLICATION

- (a) the name of the applicant;
- (b) the status (sole proprietor, partnership, limited company or other status) of the applicant's business;
- (ba) the name and address of any co-operated brewery;³⁹
- (c) the address of the premises to be registered;
- (d) a plan of the premises to be registered;
- (e) the date the applicant intends to begin the production of beer;
- (f) the name and number of a bank account held by the applicant and the name and branch of the bank providing that account; and
- (g) an estimate of the quantity of beer to be produced by the applicant each year.

In this Schedule "co-operated brewery" means a brewery (other than the one that is the subject of the application) at which —

- (a) the applicant produces beer, or
- (b) a person connected with the applicant produces beer.

Any question whether a person is connected with another shall be determined in accordance with section 119C of the Income Tax Act 1970^{8,40}

⁸ Vol. XXI, p.260

SCHEDULE 2

(Regulation 9)

PARTICULARS OF A REGISTERED HOLDER APPLICATION

- (a) the name of the applicant;
- (b) the status (sole proprietor, partnership, limited company or other status) of the applicant's business;
- (c) the address of the premises to be registered;
- (d) a plan of the premises to be registered;
- (e) the date the applicant intends to begin the packaging of beer;
- (f) the name and number of a bank account held by the applicant and the name and branch of the bank providing that account; and
- (g) particulars of each class or description of beer to be held.

SCHEDULE 3

(Regulation 14)

PARTICULARS OF THE RECORD OF BEER IN DUTY SUSPENSION

- (a) the name and address of the person from whom the beer was received or to whom the beer was delivered;
- (aa) the amount of beer produced in the brewery where the beer was produced is relevant for the purpose of determining the duty charged on the beer, a record of that production;⁴¹
- (b) the place from which the beer was received or to which it was delivered;
- (c) the date of receipt or delivery;
- (d) unless the beer is in bottles or cans, the numbers and size of each container in which the beer is contained, the quantity in litres, name and strength of the beer in each container or tanker;
- (e) if the beer is in bottles or cans, the total number of bottles or cans, the number of bottles or cans according to each size of bottle or can, the name and strength of the beer, and the total quantity in litres.

SCHEDULE 4⁴²

SCHEDULE 5⁴³

SCHEDULE 6⁴⁴



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Definition of “beer” substituted by SD2023/0233.

³ Definition of “duty” substituted by SD2023/0233.

⁴ Definition of “duty point” amended by SD198/10.

⁵ Definition of “F(No. 2)A 2023” inserted by SD2023/0233.

⁶ Definition of “large pack” inserted by SD21/01 and revoked by SD2023/0233.

⁷ Definition of “strength” substituted by SD2023/0233.

⁸ Reg 8 revoked by SD2023/0233.

⁹ Para (1) revoked by SD198/10.

¹⁰ Para (2) revoked by SD198/10.

¹¹ Para (3) revoked by SD198/10.

¹² Para (4) revoked by SD198/10.

¹³ Para (3) revoked by SD288/06.

¹⁴ Reg 15 revoked by SD198/10.

¹⁵ Reg 15A inserted by SD618/95.

¹⁶ Reg 16 revoked by SD2023/0233.

¹⁷ Reg 17 revoked by SD2023/0233.

¹⁸ Reg 18 revoked by SD2023/0233.

¹⁹ Reg 19 revoked by SD198/10.

²⁰ Reg 22 revoked by SD2023/0233.

²¹ Reg 23 revoked by SD2023/0233.

²² Reg 24 revoked by SD2023/0233.

²³ Reg 25 revoked by SD2023/0233.

²⁴ Reg 26 substituted by SD642/08.

²⁵ Reg 27 revoked by SD642/08.

²⁶ Subpara (b) amended by SD642/08.

²⁷ Para (4) inserted by SD642/08.

²⁸ Para (2) substituted by SD642/08.

²⁹ Para (3) inserted by SD642/08.

³⁰ Reg 30 substituted by SD642/08.

³¹ Reg 31 revoked by SD642/08.

³² Reg 32 revoked by SD642/08.

³³ Subpara (b) amended by SD642/08.

³⁴ Para (1) amended by SD642/08.

³⁵ Para (3) amended by SD198/10.

³⁶ Reg 33A inserted by SD642/08.

³⁷ Reg 33B inserted by SD642/08.

³⁸ Reg 34 revoked by SD198/10.

³⁹ Para (ba) inserted by SD300/02.

⁴⁰ Fullout words after (g) inserted by SD300/02.

⁴¹ Para (aa) inserted by SD300/02.

⁴² Sch 4 revoked by SD2023/0233.

⁴³ Sch 5 revoked by SD2023/0233.

⁴⁴ Sch 6 inserted by SD21/01 and revoked by SD2023/0233.