



# Finance Act 1970

## 1970 CHAPTER 24

### PART I

#### CUSTOMS AND EXCISE

- 6 [F<sup>1</sup>(1)..... F<sup>2</sup>
- (2) Angostura bitters shall be deemed not to be spirits for the purposes of—
- (a) ..... F<sup>2</sup>
- (b) [F<sup>3</sup>the Licensing (Scotland) Act 1976]F<sup>4</sup>... and any other enactment (whether passed before or after the commencement of this Act) in which “spirits” has the same meaning as in [F<sup>5</sup>that Act];
- and accordingly angostura bitters shall be treated as a non-intoxicating drink for the purposes of the enactments specified in paragraph (b) above.]

#### Textual Amendments

- F1** S. 6 repealed (S.) (1.9.2009 at 5.00 a.m.) by [Licensing \(Scotland\) Act 2005](#) (asp 16), s. 150(2), [Sch. 7](#) (with s. 143); S.I. 2007/472, art. 3
- F2** S. 6(1)(2)(a) repealed by [Alcoholic Liquor Duties Act 1979](#) (c. 4), [Sch. 4 Pt. I](#)
- F3** Words substituted by virtue of [Interpretation Act 1978](#) (c. 30), s. 17(2)(a)
- F4** Words in s. 6(2)(b) repealed (24.11.2005) by [Licensing Act 2003](#) (c. 17), s. 201(2), [Sch. 6 para. 54\(a\)](#), [Sch. 7](#) (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)
- F5** Words in s. 6(2)(b) substituted (24.11.2005) by [Licensing Act 2003](#) (c. 17), s. 201(2), [Sch. 6 para. 54\(b\)](#) (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1970, Section 6.