Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

An Act to consolidate the enactments relating to the excise duties on spirits, beer, wine, made-wine and cider together with certain other enactments relating to excise.  

[22nd February 1979]

PART I

PRELIMINARY

1 The alcoholic liquors dutiable under this Act.

(1) Subsections (2) to (8) below define for the purposes of this Act the alcoholic liquors which are subject to excise duty under this Act, that is to say—

(a) spirits,
(b) beer,
(c) wine,
(d) made-wine, and
(e) cider;

and in this Act “dutiable alcoholic liquor” means any of those liquors and “duty” means excise duty.

(2) “Spirits” means, subject to subsections (7) to (9) below—
(a) spirits of any description which are of a strength exceeding 1.2 per cent
(b) any such mixture, compound or preparation made with spirits as is of a strength exceeding 1.2 per cent or
(c) liquors contained, with any spirits, in any mixture which is of a strength exceeding 1.2 per cent,
but does not include methylated spirits.]

(3) “Beer” includes ale, porter, stout and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which [a] of a strength exceeding [0.5 per cent.], but does not include—
(a) black beer the worts whereof before fermentation were of a specific gravity of 1200° or more; 
(b) . . . . .

F4(b) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(4) “Wine” means any liquor [which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.

(5) “Made-wine” means [subject to subsection (10)] any liquor [which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of any substance or by mixing a liquor so obtained or derived from a liquor so obtained with any other liquor or substance but does not include wine, beer, black beer, spirits or cider.

(6) “Cider” means [cider (or perry) of a strength exceeding 1.2 per cent but] less than 8.5 per cent. . . . obtained from the fermentation of apple or pear juice without the addition at any time of any alcoholic liquor or of any liquor or substance which communicates colour or flavour other than such as the Commissioners may allow as appearing to them to be necessary to make cider (or perry).

(7) Angostura bitters, that is to say, the aromatic flavouring essence commonly known as angostura bitters, shall be deemed not to be spirits, but this subsection does not apply for the purposes of sections 2, 5, 6 and 27 to 30 below.

(8) Methyl alcohol, notwithstanding that it is so purified or prepared as to be drinkable, shall not be deemed to be spirits nor shall naptha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.

(9) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.]

Textual Amendments

F1 S. 1(2) substituted (1.1.1993) by S.I. 1992/3158, reg. 2(2)
F2 Word in s. 1(3) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 2(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II
F3 Words in s. 1(3) substituted (27.7.1993 with application in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 3(1)(3).

F4 Word "or" and s. 1(3)(b) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 2(b), Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

F5 Words in s. 1(4)(5) inserted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by 1995 c. 4, s. 1(2)(5).

F6 Words inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), Sch. 1 Part II para. 1(3).

F7 Words in s. 1(5) inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 5(2)(a)(5).

F8 Words in s. 1(6) inserted (1.5.1995 with effect as mentioned in s. 1(6) of the amending Act) by 1995 c. 4, s. 1(3)(6).

F9 Words substituted by Finance Act 1984 (c. 43, SIF 40:1), s. 1(5)(6).

F10 Words repealed by S.I. 1979/241, art. 5(b).

F11 S. 1(9)(10) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), Sch. 1 Part II para. 1(4).

F12 S. 1(9) repealed (retrospective to 28.4.2002) by Finance Act 2002 (c. 23), ss. 3(1), 141, Sch. 40 Pt. 1(1).

Ascertainment of strength volume and weight of alcoholic liquors.

(1) Subject to subsections (5) and (6) below, this section applies to spirits, anything that would be spirits if it were of a strength exceeding 1.2 per cent., methylated spirits and any fermented liquor other than wash, and “liquor” shall be construed accordingly.

(2) For all purposes of this Act—

(a) except where some other measure of quantity is specified, any computation of the quantity of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;

(b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20_C;

(c) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor (inclusive of the alcohol contained in it);

and in this Act, unless the context otherwise requires—

“alcohol” means ethyl alcohol; and

“strength” in relation to any liquor, means its alcoholic strength computed in accordance with this section, the ratio referred to in paragraph (c) above being expressed as a percentage.

(3) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of any liquor, and any such regulations may provide that in computing for any purpose the strength of any liquor any substance contained therein which is not alcohol or distilled water may be treated as if it were.

Without prejudice to the generality of subsection (3) above, regulations under that subsection may provide that for the purpose of charging duty on any spirits, beer, cider, wine or made-wine contained in any bottle or other container, the strength, weight or volume of the liquor in that bottle or other container may be ascertained by reference to any information given on the bottle or other container by means of a label or otherwise or to any documents relating to the bottle or other container.
(4) Different regulations may be made under subsection (3) above for different purposes.

(5) Nothing in this section shall prevent the strength, weight or volume of beer, wine, made-wine or cider from being computed for the purpose of charging duty thereon by methods other than that provided in this section.

(6) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(7) Except as provided in subsection (8) below, where the quantity of alcohol contained in any spirits or in any methylated spirits falls to be computed in accordance with this section on or after 1st January 1980 and the quantity of those spirits or methylated spirits was last computed in accordance with this section before that date the following conversion factor shall be applied in making the first-mentioned computation, that is to say, one gallon of spirits at proof shall be taken to be equivalent to 2.595 litres of alcohol.

(8) The Commissioners may, if they think fit in any particular case, require the quantity of alcohol contained in any spirits or methylated spirits falling within subsection (7) above to be computed in accordance with this section without applying the conversion factor specified in that subsection.

Subordinate Legislation Made

P1 S. 2: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I. 1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

F13 S. 2 substituted by S.I. 1979/241, art. 6
F14 Words in s. 2(1) inserted (1.1.1993) by S.I. 1992/3158, reg. 2(3).
F15 S. 2(3A) inserted by Finance Act 1981 (c. 35, SIF 40:1), Sch. 8 Pt. II para. 10
F16 Word in s. 2(3A) inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s.7(4)(5), Sch. 2 para. 3(1); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.
F17 Word in s. 2(3A) inserted (19.3.1997) by 1997 c. 16, s. 5(3)(a)
F18 Words in s. 2(3A) substituted (19.3.1997) by 1997 c. 16, s. 5(3)(b)
F19 Word in s. 2(5) inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 3(2); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.
F20 S. 2(6) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 3(3), Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

3 Meaning of and method of ascertaining gravity of liquids.

(1) For the purposes of the Customs and Excise Acts 1979—

(a) “gravity”, in relation to any liquid, means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at 20°C;

(b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by 1,000; and

(c) “original gravity”, in relation to any liquid in which fermentation has taken place, means its gravity before fermentation.
(2) The gravity of any liquid at any time shall be ascertained by such means as the Commissioners may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

(3) \[F22\] where for any purposes of the Customs and Excise Acts 1979 it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Commissioners may by regulations prescribe.

(4) Different regulations may be made under subsection (3) above in relation to different liquids.

\[F23\] 

### Subordinate Legislation Made

<table>
<thead>
<tr>
<th>P2</th>
<th>S. 3: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I.1991/2564</th>
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</table>

### Textual Amendments

- **F21**: Words substituted by S.I. 1979/241, art. 7
- **F22**: Words in s. 3(3) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 4(a), Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.
- **F23**: S. 3(5) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 4(b), Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

### Interpretation

(1) In this Act, unless the context otherwise requires,—

- **[F24]** "alcohol" has the meaning given by section 2 above;
- "authorised methylator" means a person authorised to methylate spirits under section 75(1) below;
- "beer" has the meaning given by section 1 above;
- "black beer" means beer of the description called or similar to black beer, mum, spruce beer or Berlin white beer, and any other preparation (whether fermented or not) of a similar character;
- **[F25]** "British compounded spirits" means spirits which have, in the United Kingdom, had any flavour communicated thereto or ingredient or material mixed therewith, not being methylated spirits;
- "case", in relation to dutiable alcoholic liquor, means 1 dozen units each consisting of a container holding not less than \[F26\] 65 nor more than 80 centilitres, or the equivalent of that number of such units made up wholly or partly of containers of a larger or smaller size;
- "cider" has the meaning given by section 1 above;
- "compounder" means a person holding a licence as a compounder under section 18 below;
- "distiller", means a person holding a distiller’s licence under section 12 below;
- "distiller’s licence” has the meaning given by section 12(1) below;
“distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section 15(1) below;

“distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

“dutiable alcoholic liquor” has the meaning given by section 1(1) above;

“duty” has the meaning given by section 1(1) above and “duty-paid”, “duty-free” and references to drawback shall be construed accordingly;

“gravity” and “original gravity” have the meanings given by section 3 above;

“justices’ licence” and “justices on-licence”—

(a) in the application of this Act to England and Wales have the meanings respectively given to them by sections 1(1) and 1(2)(a) of the Licensing Act 1964 and in both cases include a canteen licence granted under Part X and an occasional licence granted under section 180 of that Act;

(b) in the application of this Act to Northern Ireland mean a licence corresponding to the relevant licence such as is mentioned in paragraph (a) of this definition;

“licensed”, in relation to a producer of wine or of made-wine, means a producer who holds a licence to produce wine or made-wine respectively under subsection (2) of section 54 or 55 below;

“licensed methylator” means a person holding a licence under section 75(2) below;

“made-wine” has the meaning given by section 1 above;

“the Management Act” means the Customs and Excise Management Act 1979;

“methylated spirits” means—

(a) spirits mixed in the United Kingdom with some other substance in accordance with regulations made under section 77 below; or

(b) spirits mixed outside the United Kingdom with some other substance if the spirits and other substance, and the proportions in which they are mixed, are such as are prescribed by those regulations for the production of methylated spirits in the United Kingdom;

“package”, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;

“packager”, in relation to beer, means a person carrying on the business of packaging beer;

“the prescribed sum”, in relation to the penalty provided for an offence, means—

(a) if the offence was committed in England or Wales . . . , the prescribed sum within the meaning of section 32 of the Magistrates’ Court Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act);]

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section);
(c) \[F32\] if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);

“producer of made-wine” includes a person who renders made-wine sparkling and “produce”, in relation to made-wine, shall be construed accordingly;

“producer of wine” includes a person who renders wine sparkling, and “produce”, in relation to wine, shall be construed accordingly;

\[F33\] “rectifier” means a person holding a licence as a rectifier under section 18 below;

\[F34\] “registered brewer” has the meaning given by section 47(1) below;

“registered club” means a club which is for the time being registered within the meaning of the \[M3\] Licensing Act 1964 or which is for the time being a registered club within the meaning of the \[M4\] Licensing (Scotland) Act 1976 or which is for the time being a registered club within the meaning of the \[F35\] Registration of Clubs (Northern Ireland) Order 1996;

“retailer” means—

(a) in relation to dutiable alcoholic liquor, a person who sells such liquor by retail;

(b) ........................................ \[F36\]

“Scottish licence” includes a licence of a type described in Schedule 1 to the \[M5\] Licensing (Scotland) Act 1976, (other than an off-sale licence), an occasional licence granted in terms of section 33 of the said Act, an occasional permission granted in terms of section 34 of the said Act, and a licence granted in terms of section 40 of the said Act;

“spirits” has the meaning given by section 1 above;

\[F37\] “wholesaler” means a person who deals wholesale in dutiable alcoholic liquor;

“wine” has the meaning given by section 1 above.

(2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any
such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

**Management Act**

“the Commissioners”

“container”

“the Customs and Excise Acts 1979”

“excise warehouse”

“goods”

“hovercraft”

“importer”

“night”

“occupier”

“officer” and “proper” in relation to an officer

“ship” and “British ship”

“shipped”

“shipment”

“stores”

“tons register”

[“United Kingdom waters”]

“warehouse”

“warehousing regulations”.

(4) For the purposes of this Act, selling by retail, in relation to dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not exceeding the following, that is to say—

(a) in the case of spirits, wine or made-wine, [9 litres] or 1 case;

(b) in the case of beer or cider, [21 litres] or 2 cases.

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**Textual Amendments**

F24 Definition inserted by S.I. 1979/241, art. 8(a)(i)

F25 S. 4(1): definitions of “brewer”, “brewer for sale” and “limited licence to brew beer” repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 5(2), Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II

F26 Words substituted by S.I. 1979/241, art. 8(a)(ii)

F27 Definition substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 8

F28 S. 4(1): definitions of “package” and “packager” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 5(3); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I

F29 Words repealed by S.I. 1984/703, (N.I. 3) Sch. 6 para. 9(a) and Sch. 7

F30 Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, Sch. 7 para. 180

F31 S. 4(1): words in the definition of “the prescribed sum” (b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), Sch. 4 para. 20

F32 Para. (c) of the definition of “the prescribed sum” inserted by SI 1984/703, (N.I. 3) Sch. 6 para. 9(b)

F33 Definition of “proof” repealed by S.I. 1979/241, art. 8(a)(iv)

F34 S. 4(1): definition of “registered brewer” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 5(4); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I
PART II

SPIRITS

5 Spirits: charge of excise duty.

There shall be charged on spirits—
(a) imported into the United Kingdom; or
(b) distilled, or manufactured by any other process whatsoever, in the United Kingdom,
a duty of excise [\(\text{\textcopyright}\text{\textcopyright}\]$\text{\textregistered}$19.56 per litre of alcohol in the spirits]

Textual Amendments

F44 Words substituted by Finance Act 1982 (c. 39, SIF 40:1), s. 1(1)(6)
F45 Word in s. 5 substituted (1.1.1998) by 1997 c. 58, s. 7(1)(2)

Modifications etc. (not altering text)

C4 S. 5 restricted (27.7.1993) by 1993 c. 34, s. 8(1).

Reliefs from excise duty

6 Power to exempt angostura bitters from duty.

On the importation of the aromatic flavouring essence commonly known as angostura bitters, the Commissioners may, subject to such conditions as they see fit to impose,
direct the bitters to be treated for the purposes of the charge of duty on spirits as not being spirits.

6A

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**Textual Amendments**

F46 S. 6A repealed (1.5.1995) by 1995 c. 4, s. 162, Sch. 29 Pt. I(2)

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### 7 Exemption from duty of spirits in articles used for medical purposes.

Duty shall not be payable on any spirits contained in an article imported or delivered from warehouse which is recognised by the Commissioners as being used for medical purposes.

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**Modifications etc. (not altering text)**

C5 S. 7 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(i)

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### 8 Remission of duty in respect of spirits used for medical or scientific purposes.

(1) Where a person proposes to use spirits—

(a) in the manufacture or preparation of any article recognised by the Commissioners as being an article used for medical purposes; or

(b) for scientific purposes,

the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for that use without payment of the duty chargeable thereon.

(2) If any person contravenes or fails to comply with any condition imposed under this section [F48] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(3) Subsection (4) below applies if—

(a) spirits are received and delivered in accordance with subsection (1) above,

(b) they are not used as proposed, and

(c) it is not shown to the satisfaction of the Commissioners that they can be accounted for by natural waste or other legitimate cause.

(4) In such a case the Commissioners—

(a) may assess as being excise duty due from the person concerned an amount equal to the duty that would have been chargeable on the spirits if, at the time of delivery from warehouse, they had been delivered for home use and otherwise than in accordance with subsection (1) above, and

(b) may notify him or his representative accordingly.

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**Textual Amendments**

F47 S. 8 substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(1)
9 Remission of duty on spirits for methylation.

The Commissioners may, subject to such conditions as they see fit to impose, permit spirits to be delivered from warehouse for methylation without payment of the duty chargeable thereon.

10 Remission of duty on spirits for use in art or manufacture.

(1) Where, in the case of any art or manufacture carried on by any person in which the use of spirits is required, it is proved to the satisfaction of the Commissioners that the use of methylated spirits is unsuitable or detrimental, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for use in that art or manufacture without payment of the duty chargeable thereon.

(2) If any person contravenes or fails to comply with any condition imposed under this section [F50 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

[F51(3) Subsection (4) below applies if—

(a) spirits are received and delivered in accordance with subsection (1) above,

(b) they are not used as proposed, and

(c) it is not shown to the satisfaction of the Commissioners that they can be accounted for by natural waste or other legitimate cause.

(4) In such a case the Commissioners—

(a) may assess as being excise duty due from the person concerned an amount equal to the duty that would have been chargeable on the spirits if, at the time of delivery from warehouse, they had been delivered for home use and otherwise than in accordance with subsection (1) above, and

(b) may notify him or his representative accordingly.]
11 Relief from duty on imported goods not for human consumption containing spirits.

[F52(1)] On the importation of goods not for human consumption containing spirits as a part or ingredient thereof, the Commissioners may, subject to such conditions as they may think fit to impose, direct the goods to be treated for the purposes of the charge of duty on spirits (and in particular the charge under section 126 of the Management Act) as not containing spirits.

[F53(2)] Subsection (3) below applies if—
(a) the Commissioners make a direction under subsection (1) above, but
(b) it turns out that the goods were for human consumption.

(3) In such a case the Commissioners—
(a) may assess as being excise duty due from the relevant person an amount equal to the duty that would have been chargeable on the goods if the direction had not been made, and
(b) may notify him or his representative accordingly.

(4) The reference in subsection (3) above to the relevant person is to the importer or (if different) the person who sought the direction.

Textual Amendments
F52 Word in s. 11 inserted (1.10.1998) by 1998 c. 36, s. 20, Sch. 2 para. 3(2); S.I. 1998/2243, art. 2
F53 S. 11(2)-(4) inserted (1.10.1998) by 1998 c. 36, s. 20, Sch. 2 para. 3(3); S.I. 1998/2243, art. 2

12 Licence to manufacture spirits.

(1) No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose under this section (referred to in this Act as a “distiller’s licence”).

(2) .......................................................... F54

(3) .......................................................... F55

(4) The Commissioners may refuse to grant a distiller’s licence in respect of any premises on which, from their situation with respect to premises used by a rectifier, [F56 registered brewer] or vinegar-maker, they think it inexpedient to allow the manufacture of spirits [F57] and they may at any time revoke a licence in respect of any premises if, by reason of circumstances arising since the grant of the licence, they could by virtue of this subsection refuse to grant a licence in respect of those premises.

(5) Where the largest still to be used on any premises in respect of which a distiller’s licence is sought for the manufacture of spirits by distillation of a fermented liquor is of less than [F58 1.8 hectolitres] capacity, the Commissioners may refuse to grant the licence or may grant it only subject to such conditions as they see fit to impose [F59] and where the largest still so used on any premises in respect of which a licence is held is of less than that capacity, the Commissioners may revoke the licence or attach to it such conditions as they see fit to impose.
13 Power to make regulations relating to manufacture of spirits.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

(a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;

(b) for securing and collecting the duty on spirits manufactured in the United Kingdom; and

(c) regulating the removal of spirits from a distillery;

and different regulations may be made in respect of manufacture for different purposes or by different processes.

[F61(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

(a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and

(b) impose or provide for the imposition of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(b above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.]}

(2) Where—

(a) the Commissioners are satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits; or

(b) the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor, they may direct that, subject to compliance with such conditions as they think proper to impose, such of the provisions of this Act relating to the manufacture of, or
manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.

(3) If, save as provided in subsection (2) above, any person contravenes or fails to comply with any regulation made under subsection (1) above or with any condition, restriction or requirement imposed under such a regulation his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, restriction or requirement, shall be liable to forfeiture.

(4) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(5) If any person in whose case a direction is given by the Commissioners under subsection (2) above acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.

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### Duty on spirits—attenuation charge.

(1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.

(2) There shall be calculated the quantity of alcohol capable of being produced from any wort and wash made at the distillery on the assumption that from every hecatolitre...
of wort and wash 1 litre of alcohol will be produced for every \(8\) degrees of attenuation, that is to say, for every \(8\) degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of litres of wort and wash or any less number of degrees of attenuation.]

(3) The gravity of wort or wash for the purposes of subsection (2) above shall be taken as that declared by the distiller except that, if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.

(4) There shall be ascertained the quantity of alcohol contained in the spirits and feints produced at the distillery after deducting the quantity of alcohol contained in the feints remaining at the end of the last preceding distillation period.

(5) If the quantity calculated under subsection (2) above exceeds the quantity ascertained under subsection (4) above the duty on spirits shall, subject to subsection (6) below, be charged and become payable immediately on that excess.

(6) The Commissioners may make such allowance as in their opinion is reasonable from any charge under this section on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident or from some other legitimate cause.

(7) In this section, “distillation period” means the period prescribed by regulations under section 13(1) above for the purpose of taking account of feints and spirits produced.

15 Distiller’s warehouse.

(1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Commissioners and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured.

\[
\text{(2) The Commissioners may approve such a place of security for such periods and subject to such conditions as they think fit.]
\]

(3) A place of security for the time being approved by the Commissioners under subsection (1) above is referred to in this Act as a “distiller’s warehouse”.

(4) A distiller who provides a distiller’s warehouse shall, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and if he fails so to do his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but nothing in this subsection shall prejudice
any power of the Commissioners to require the provision of accommodation as a condition of their approval of any other premises or place under the Customs and Excise Acts 1979.

[F74(5) Where, after the approval of a distiller’s warehouse, the distiller by whom it is provided makes, without the previous consent of the Commissioners, an alteration in or addition to that warehouse, the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(6) The Commissioners may make regulations—

(a) regulating the warehousing of spirits in a distiller’s warehouse;

(b) permitting, in so far as it appears to them necessary in order to meet the circumstances of any special case and subject to such conditions as they see fit to impose, the deposit by a distiller in his distiller’s warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;

(c) for securing the duties on spirits so warehoused;

and subject to any such regulations, the provisions of Parts VIII and X of the Management Act, except sections 92 and 96, shall apply in relation to a distiller’s warehouse and spirits warehoused therein as they apply in relation to an excise warehouse approved under subsection (1) of section 92 of that Act and goods warehoused therein.

(6A) .......................................................... [F75]

(7) If any person contravenes or fails to comply with any regulation made under subsection (6) above [F76 or with any condition . . . [F77 imposed under such a regulation][F78 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes any such regulation, or fails to comply with any such regulation or condition, shall be liable to forfeiture.]

[F79(8) ..........................................................]

(9) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of a distiller’s warehouse.
16 Racking of duty-paid spirits at distillery.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the racking at a distillery of duty-paid spirits.

(2) If any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.

(3) If on an officer’s taking stock of duty-paid spirits racked at a distillery, a greater quantity of alcohol is found at the place of racking than ought to be there according to any accounts required by regulations made under this section to be kept thereof—

(a) duty shall be charged on the excess; and

(b) if the excess amounts to more than 1 per cent. of the quantity of alcohol lawfully brought into the place of racking since stock was last taken, such a quantity of spirits as contains an amount of alcohol equal to that excess shall be liable to forfeiture, and there shall be deemed to have been conduct by the distiller attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).

(4) Paragraph (b) of subsection (3) above shall not apply where the excess of alcohol is less than 3 litres.

Textual Amendments

F80 Words in s. 16(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 19(1) (with s. 19(3)); S.I. 1994/2679, art. 3

F81 S. 16(5)(4) substituted by S.I. 1979/241, art. 12

F82 Words in s. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 19(2) (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

C12 S. 16 modified by S.I. 1983/947, regs. 12, 13

C13 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, Pt. VI, regs. 11(c), 12

17 Offences in connection with removal of spirits from distillery, etc.

(1) If any person—

(a) conceals in or without the consent of the proper officer removes from a distillery any wort, wash, low wines, feints or spirits; or

(b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed; or
(c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured, not being spirits which have been condemned or are deemed to have been condemned as forfeited,

he shall be guilty of an offence under this section and may be detained, and the goods shall be liable to forfeiture.

(2) A person guilty of an offence under this section shall be liable—

(a) on summary conviction, to a penalty of the prescribed sum or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or

(b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

Rectifying and compounding of spirits

18 Rectifier’s and compounder’s licences.

(1) No person shall rectify or compound spirits and keep a still for that purpose unless he holds an excise licence under this section as a rectifier.

(2) Except as permitted by the Commissioners and subject to such conditions as they see fit to impose, no other person shall compound spirits unless he holds an excise licence under this section as a compounder.

(3) .................... F83

(4) .................... F84

(5) The Commissioners may refuse to grant any person a licence as a rectifier in respect of any premises on which, from their situation with respect to a distillery, they think it inexpedient to allow the keeping of a still for rectifying or compounding spirits.

(6) Without prejudice to section 25 below and except as provided by this section, if any person rectifies or compounds spirits otherwise than under and in accordance with an excise licence under this Act so authorising him, his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F83 S. 18(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, Sch. 23 Pt. IV
F84 S. 18(4) repealed by Finance Act 1986 (c. 41, SIF 40:1) s. 114, Sch. 23 Pt. IV
F85 Words in s. 18(6) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 20 (with s. 19(3)); S.I. 1994/2679, art. 3

19 Regulation of rectifying and compounding.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

(a) regulating the rectifying and compounding of spirits;
(b) regulating the receipt, storage, removal and delivery of spirits by rectifiers and compounders;

and different regulations may be made under this section for rectifiers and compounders.

[F86(1A)] Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

(a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and

(b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

(2) If any person contravenes or fails to comply with any regulation made under this section [F87 or with any condition, restriction or requirement imposed under any such regulation], [F88 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits and any other article in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, requirement or restriction, shall be liable to forfeiture.]

[F89(3)] ..........................................................

Textual Amendments

F86 S. 19(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 15(a)

F87 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 15(b)

F88 Words in s. 19(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 21(1) (with s. 19(3)); S.I. 1994/2679, art. 3

F89 S. 19(3) repealed (1.1.1995) by 1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 21(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3

20 Penalty for excess or deficiency in rectifier’s stock.

[F90(1)] If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of a rectifier any excess of alcohol is found, such a quantity of spirits as contains an amount of alcohol equal to the excess shall be liable to forfeiture and [F91 there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency of alcohol is found which cannot be accounted for to the satisfaction of the Commissioners and which exceeds 5 per cent. of the aggregate of—

(a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and
(b) the quantity of alcohol contained in any spirits since lawfully received by the rectifier,

\[F91\] there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).

(3) For the purposes of any such account and of this section—

(a) spirits used by a rectifier in warehouse in pursuance of warehousing regulations shall be deemed not to be spirits in his stock as a rectifier; and

(b) where a rectifier also carries on the trade of a wholesaler of spirits on the same premises, all spirits in his possession (other than spirits so used) shall be deemed to be spirits in his stock as a rectifier.

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### Textual Amendments

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<td>F91</td>
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21 **Restrictions relating to rectifiers.**

(1) A rectifier shall not distil or extract feints or spirits from any other material than spirits on which duty has been duly paid.

(2) A rectifier shall not have in his possession—

(a) except for duty-paid spirits, any materials capable of being distilled into feints or spirits;

(b) \[F92\]

(3) If a rectifier contravenes subsection (1) or (2) above, or if his still is found to contain any materials capable of being distilled as aforesaid other than duty-paid spirits, whether or not mixed with spirits on which duty has been duly paid, \[F93\] the contravention of that subsection shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) or, as the case may be, there shall be deemed to have been conduct by the rectifier attracting such a penalty.

\[F94\]

(4) Where—

(a) a rectifier becomes liable and is assessed to a penalty by virtue of subsection (3) above, and

(b) the assessment is not more than three years after the making of a previous assessment to a previous penalty to which he became liable by virtue of that subsection,

then his licence shall become void and he shall be disqualified from holding a licence as a rectifier for a period of three years from the date on which the assessment to the penalty mentioned in paragraph (a) above is made.

(5) Spirits used in warehouse in pursuance of warehousing regulations shall be treated for the purposes of this section as duty-paid spirits.

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### Textual Amendments

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22 Drawback on British compounds and spirits of wine.

(1) Subject to the provisions of this section and to such conditions and restrictions as the Commissioners may by regulations impose, a rectifier or compounder may warehouse in an excise warehouse on drawback any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor.

(2) British compounded spirits may be warehoused under this section for exportation \[^{98}\] or removal to the Isle of Man, for use in any permitted operation in warehouse, for use as stores or, except in the case of tinctures other than perfumed spirits, for home use.

(3) Spirits of wine may be warehoused under this section—

(a) For exportation, for use in any permitted operation in warehouse, or for use as stores; or

(b) if of a strength of not less than \[^{96}85\] per cent., for delivery for use in art or manufacture under section 10 above; or

(c) if of a strength of not less than \[^{97}99\] per cent., for home use.

\[^{98}\](3A) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback to any person on any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor if they are exported direct from his premises.

(4) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback on tinctures or spirits of wine exported or, except in the case of spirits of wine, shipped as stores by a rectifier or compounder direct from his premises.

\[^{99}\](5) Subject to subsection 6 below, the amount of any drawback payable under this section shall be calculated by reference to the quantity of alcohol contained in the British compounded spirits or spirits of wine and shall be an amount equal to the duty at the appropriate rate chargeable on spirits containing an equal quantity of alcohol and so chargeable at the date when duty was paid on the spirits from which the British compounded spirits or spirits of wine were rectified or compounded.

(6) British compounded spirits warehoused under this section for home use shall upon delivery from warehouse for that purpose be chargeable with the same rate of duty as spirits warehoused by a distiller.
(9) If any person contravenes or fails to comply with any regulation made under this section \[F102\] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

(10) In this section “tinctures” means medicinal spirits, flavouring essences, perfumed spirits and such other articles containing spirits as the Commissioners may by regulations specify as tinctures.

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### Textual Amendments

| F95 | Words inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 29 |
| F96 | Words substituted by S.I. 1979/241, art. 15(a) |
| F97 | Words substituted by S.I. 1979/241, art. 15(b) |
| F98 | S. 22(3A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 16 |
| F99 | S. 22(5) substituted by S.I. 1979/241, art. 15(c) |
| F100 | S. 22(6) repealed (29.4.1996) by 1996 c. 8, ss. 24(b), 205, Sch. 41 Pt. III |
| F101 | S. 22(7) repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 6(2), 148, Sch. 14 Pt. I |
| F102 | Words in s. 22(9) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 24 (with s. 19(3)); S.I. 1994/2679, art. 3 |

### Modifications etc. (not altering text)

| C16 | S. 22(1) modified by S.I. 1983/947, regs. 12, 13 |
| C17 | Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, Pt. VI, regs. 11(c), 12 |
| C18 | S. 22(3A) modified by S.I. 1983/947, regs. 12, 13 |
| C20 | S. 22(5) modified by S.I. 1983/947, regs. 12, 13 |

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### General provisions relating to manufacture of spirits and British compounds

#### 23 Allowance on British compounds.

| F103 | S. 23 repealed (29.4.1996) by 1996 c. 8, s. 24(c), 205, Sch. 41 Pt. III |

#### 24 Restriction on carrying on of other trades by distiller or rectifier.

(1) \[F104\]Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose\] a distiller or rectifier shall not—

(a) carry on upon his premises the trade of a \[F105\]registered brewer, producer of wine or of made-wine, maker of cider, vinegar-maker, refiner of sugar, wholesaler or retailer of wine, made-wine or beer, or retailer of methylated spirits or cider; or

(b) carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which any such trade as is mentioned in paragraph (a) above or that of a wholesaler of spirits is carried on.
25  Penalty for unlawful manufacture of spirits, etc.

(1) Save as provided by or under this Act, any person who, otherwise than under and in accordance with an excise licence under this Act so authorising him—
   (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
   (b) uses a still for distilling, rectifying or compounding spirits; or
   (c) distils or has in his possession any low wines or feints; or
   (d) not being a vinegar-maker, produces wort or wash fit for distillation,

shall be liable on summary conviction to a penalty of level 5 on the standard scale.

(2) Where there is insufficient evidence to convict a person of an offence under subsection (1) above, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable on summary conviction to a penalty of level 3 on the standard scale.

(3) Any person found on premises on which spirits are being unlawfully manufactured or on which a still is being unlawfully used for rectifying or compounding spirits may be detained.

(4) All spirits and stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits—
(a) found in the possession of any person who commits an offence under subsection (1) above; or
(b) found on any premises on which such an offence has been committed, shall be liable to forfeiture.

(5) Notwithstanding any other provision of the Customs and Excise Acts 1979 relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (4) above may at his discretion forthwith spill, break up or destroy that thing.

(6) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, if any officer has reasonable grounds for suspecting that any thing liable to forfeiture under this section is in or upon any land or other premises in Northern Ireland, he may enter upon those premises, if need be by force, and search them and seize and remove any thing which he has reasonable grounds to believe to be so liable.

Textual Amendments
F109 Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV
F110 Word in s. 25(1)(d) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 1(b); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.
F111 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

General provisions relating to spirits

26 Importation and exportation of spirits.

(1) Save as permitted by the Commissioners, spirits shall not be imported—
(a) in any ship of less than 40 tons register; or
(b) in containers of a capacity of less than 40 litres each unless in bottles properly packed in cases.

(2) Save as permitted by the Commissioners, spirits other than bottled spirits shall not be exported, or be removed to the Isle of Man, or be brought to any place or be waterborne for exportation or for removal to the Isle of Man, in containers holding less than 40 litres each.

(3) Any spirits imported, exported, removed, brought or waterborne contrary to this section shall be liable to forfeiture.

(4) Where any ship is or has been in United Kingdom waters while having on board or attached in any manner thereto any spirits in containers other than such as are permitted by or under subsection (1) of this section, the ship and any such spirits found therein shall be liable to forfeiture.
(5) For the purposes of subsection (1) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register and subsection (4) above shall apply as if any reference to a ship included a reference to a hovercraft.

Textual Amendments
F113 Words substituted by S.I. 1979/241, art. 17
F114 Words substituted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, Sch. 1 para. 5(2)

27— 30. 

Textual Amendments
F115 Ss. 27–30 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III

31 

Textual Amendments
F116 S. 31 repealed by S.I. 1989/2098, art. 2

32 **Restriction on transfer of British spirits in warehouse.**

(1) No spirits in a distiller’s warehouse may be transferred to a purchaser until the distiller has given such security for the payment of duty as the Commissioners may require, . . . F117

(2) Spirits manufactured in the United Kingdom chargeable with duty which has not been paid which are in any warehouse other than a distiller’s warehouse shall not be transferred into the name of a purchaser until the purchaser produces to the officer in charge of the warehouse a written order for the delivery of the spirits signed by the person in whose name they are warehoused and countersigned by the occupier of the warehouse or a servant of his acting for him at the warehouse.

(3) Any spirits duly transferred in accordance with the provisions of this section shall be discharged from any liability under the Customs and Excise Acts 1979 in respect of the non-payment of any duty or penalty by the transferor.

Textual Amendments
F117 Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 19, Sch. 19 Pt. III

33 **Restrictions on use of certain goods relieved from spirits duty.**

(1) If any person uses otherwise than for a medical or scientific purpose—
(a) any mixture which has on importation been relieved to any extent of the duty chargeable in respect of the spirits contained in it or used in its preparation or manufacture by reason of being a mixture which is recognised by the Commissioners as being used for medical purposes; or

(b) any article containing spirits which were exempted from duty under section 7 above; or

(c) any article manufactured or prepared from spirits in respect of which \[\text{remission}\] of duty has been obtained under section 8 above; . . .

(d) ....................................................... \[\text{\text{F119}}\]

\[\text{\text{F120}}\] his doing so shall, unless he has complied with the requirements specified in subsection (2) below, attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in his possession in the preparation or manufacture of which the mixture or article has been used shall be liable to forfeiture.

(2) The requirements with which a person must comply to avoid incurring liability under subsection (1) above are that—

(a) he must obtain the consent of the Commissioners in writing to the use of the mixture or article otherwise than for a medical or scientific purpose; and

(b) he must pay to the Commissioners an amount equal to the difference between the duty charged on the mixture and the duty which would have been chargeable if it had not been a mixture recognised as mentioned in subsection (1)(a) above, or to the amount of the duty \[\text{\text{remitted}},\] as the case may be.

(3) The Commissioners may make regulations for the purpose of enforcing the provisions of this section.

(4) Regulations under subsection (3) above may in particular require any person carrying on any trade in which spirits, or mixtures or articles containing or prepared or manufactured with spirits, are in the opinion of the Commissioners likely to be or to have been used—

(a) to give and verify particulars of the materials which he is using or has used and of any such mixtures or articles which he has sold; and

(b) to produce any books of account or other documents of whatever nature relating to any such materials, mixtures or articles.

(5) If any person contravenes or fails to comply with any regulation made under subsection (3) above \[\text{\text{F122}}\] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(6) In this section “mixture” includes a preparation and a compound, and any reference to a mixture or article includes a reference to any part thereof.

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**Textual Amendments**

F118 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(4)(a)

F119 S. 33(1)(d) and the word “or” immediately preceding it repealed by Finance Act 1988 (c. 39, SIF 40:1), s. 6(4)(b)

F120 Words in s. 33(1) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 26(1) (with s. 19(3)); S.I. 1994/2679, art. 3

F121 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(4)(c)
34 **Prohibition of grogging.**

(1) No person shall—

(a) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof; or

(b) have on his premises any cask which is being subjected to any such process or any spirits extracted from the wood of any cask.

(2) A contravention of this section shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

(3) All spirits extracted contrary to this section and every cask which is being subjected to any such process or which, being upon premises upon which spirits so extracted are found, has been subjected to any such process shall be liable to forfeiture.

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**Textual Amendments**

**F122** Words in s. 33(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 26(2) (with s. 19(3)); S.I. 1994/2679, art. 3

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35 **Returns as to importation, manufacture, sale or use of alcohols.**

(1) The Commissioners may, in so far as it seems to them expedient so to do for the purposes of protecting the revenue arising from the duties on spirits, make regulations requiring importers, manufacturers, sellers or users of—

(a) the following alcohols, that is to say, methyl, propyl, butyl or amyl alcohol, or

(b) any of the isomeric forms of such alcohols,

to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the articles specified in paragraphs (a) and (b) above.

(2) Provision may be made by any regulations under this section for requiring persons by whom and premises on which any such articles are manufactured to be registered.

(3) If any person contravenes or fails to comply with any regulation made under this section his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

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**Textual Amendments**

**F124** Words in s. 35(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 28 (with s. 19(3)); S.I. 1994/2679, art. 3
PART III

BEER

**Charge of excise duty**

**F125[36** **Beer: charge of excise duty.**

(1) There shall be charged on—

(a) imported into the United Kingdom, or
(b) produced in the United Kingdom,
a duty of excise [F126 at the rates specified in subsection (1AA) below].

[The rates at which the duty shall be charged are—

<table>
<thead>
<tr>
<th>(1AA)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) in the case of beer that is not small brewery beer, [F128 £12.59] per hectolitre per cent of alcohol in the beer;</td>
<td></td>
</tr>
<tr>
<td>(b) in the case of small brewery beer produced in a singleton brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36D below;</td>
<td></td>
</tr>
<tr>
<td>(c) in the case of small brewery beer produced in a co-operated brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36F below.]</td>
<td></td>
</tr>
</tbody>
</table>

**F129**(1A) No duty shall be chargeable under subsection (1) above on beer which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.]

(2) Subject to the provisions of this Act—

(a) the duty on beer produced in, or imported into, the United Kingdom shall be charged and paid, and

(b) the amount chargeable in respect of any such duty shall be determined and become due,
in accordance with regulations under section 49 below [F130 and with any regulations under section 1 of the Finance (No. 2) Act 1992].

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**Textual Amendments**

F125 S. 36 substituted (1.6.1993) by Finance Act 1991 (c. 31), s. 7(1)(5); S.I 1993/1152, art. 3(2), Sch. 1 Pt. II.

F126 Words in s. 36(1) substituted (retrospective to 1.6.2002) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 1(2)

F127 S. 36(1AA) inserted (retrospective to 1.6.2002) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 1(3)

F128 Word in s. 36(1AA)(a) substituted (21.3.2004 at midnight) by Finance Act 2004 (c. 12), s. 2

F129 S. 36(1A) inserted (27.7.1993 with application in relation to liquor produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man on or after that date) by 1993 c. 34, s. 3(2)(3).

F130 Words in s. 36(2) inserted (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), s. 1(5)(8), Sch. 1 para. 9; S.I. 1993/1341, art. 2, Sch.
Part III – Beer

36A Beer from small breweries: introductory

(1) For the purposes of section 36(1AA) above (but subject to subsection (2) below)—
   (a) whether beer produced in a singleton brewery is “small brewery beer” is determined in accordance with section 36C below, and
   (b) whether beer produced in a co-operated brewery is “small brewery beer” is determined in accordance with section 36E below.

(2) Beer is not small brewery beer if it is produced by a person on any premises in circumstances in which he is required to be, but is not, registered under section 47 below in respect of those premises.

36B Interpretation of provisions relating to small brewery beer

(1) The following provisions of this section have effect for the purposes of section 36(1AA) above, section 36A above, this section and sections 36C to 36F below.

(2) A brewery is a “singleton brewery” at any particular time in a calendar year if it is not a co-operated brewery at that time.

(3) A brewery is a “co-operated brewery” at any particular time in a calendar year if—
   (a) a person who produces beer in the brewery at that time or any earlier time in that year, or
   (b) a person connected with such a person, also produces beer in any other brewery at that time or any earlier time in that year.

(4) “Brewery” means premises (whether or not in the United Kingdom) on which beer is produced and that are situated physically apart from any other premises on which beer is produced.

(5) “The standard beer duty rate” means the rate of duty specified by section 36(1AA) (a) above.

(6) References to “the grossed-up amount” of an estimate of the amount of a brewery’s production in a calendar year are to the amount given by—
\[
\frac{E}{(365 - N)} \times 365
\]

where—

E is the amount of the estimate, and

N is the number of days (if any) in the calendar year before the brewery begins to be used as beer-production premises.

(7) References to a brewery being used as beer-production premises are, in the case of a brewery in the United Kingdom, to there being at least one person who is required to be registered under section 47 below in respect of the brewery.

(8) Any question whether a person is connected with another shall be determined in accordance with section 839 of the Income and Corporation Taxes Act 1988.

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**Textual Amendments**

F131 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2

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### 36C Meaning of “small brewery beer”: beer from singleton breweries

(1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.

(2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (9) and (10) below.

(3) The first condition is that either—

- (a) no beer was produced in the brewery in the previous calendar year (“the previous year”), or
- (b) the amount of beer produced in the brewery in the previous year was not more than \(^{F132}60,000\) hectolitres.

(4) For the purposes of subsection (3)(b) above, where the brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in the brewery shall be taken to have been—

\[
\frac{A}{D} \times 365
\]

where—
A is the amount of beer actually produced in the previous year in the brewery, and
D is the number of days in that part of the previous year.

(5) The second condition is that the amount of the estimate under subsection (9) below of
the brewery’s production in the current year is not more than \([F133] 60,000\) hectolitres\].

(6) The third condition is that if the brewery begins to be used as beer-production premises
part-way through the current year, the grossed-up amount of that estimate is not more
than \([F134] 60,000\) hectolitres\].

(7) The fourth condition is that less than half of the beer produced in the brewery in the
previous year was produced under licence.

(8) The fifth condition is that the beer is not produced under licence.

(9) Beer produced in the brewery in the current year before the person who first produces
beer in the brewery in that year has made a reasonable estimate of the amount of beer
that will be produced in the brewery in that year is not small brewery beer.

(10) Beer produced in the brewery in the current year after the amount of beer produced
in the brewery in the current year has reached \([F135] 60,000\) hectolitres\] is not small
brewery beer.

(11) Subsection (10) above is without prejudice to section 167(4) of the Customs and
Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document
or statement).

### Textual Amendments

- **F131** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2
- **F132** Words in s. 36C(3) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(2)
- **F133** Words in s. 36C(5) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(2)
- **F134** Words in s. 36C(6) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(2)
- **F135** Words in s. 36C(10) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(2)

### 36D Rate of duty for small brewery beer from singleton breweries

(1) This section applies to small brewery beer produced in a brewery at a time in a calendar
year (“the current year”) when the brewery is a singleton brewery.

(2) The rate of duty in the case of that beer (“the brewery rate”) is determined in
accordance with this section.

(3) Subsection (4) below applies if—

(a) beer was produced in the brewery in the previous calendar year (“the previous
year”) and the amount produced in the brewery in that year was not more than
5,000 hectolitres, or
(b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is not more than 5,000 hectolitres.

(4) If this subsection applies, “the brewery rate” is 50% of the standard beer duty rate at the time concerned; but this is subject to rounding under subsection (7) below.

(5) Subsection (6) below applies if—

   (a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 5,000 hectolitres but not more than 30,000 hectolitres, or

   (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is more than 5,000 hectolitres but not more than 30,000 hectolitres.

(6) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (7) below, given by—

\[
\frac{P - 2,500}{P} \times \text{thestandardbeerdutyrateatthetimeconcerned}
\]

where—

if this subsection applies by reason of subsection (5)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and

if this subsection applies by reason of subsection (5)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (5)(b).

Subsection (6B) below applies if—

(a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 30,000 hectolitres but not more than 60,000 hectolitres, or

(b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is more than 30,000 hectolitres but not more than 60,000 hectolitres.

(6B) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (7) below, given by—

where—

if this subsection applies by reason of subsection (6A)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and

if this subsection applies by reason of subsection (6A)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (6A)(b).

(7) Where a rate given by subsection (4) [F137, (6) or (6B)] above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.
(8) Where the brewery was in use as beer-production premises during part only of the previous year, for the purposes of subsections (3)(a), (5)(a)\(^{F138}\), (6), (6A)(a) and (6B) above the amount of beer produced in the brewery in the previous year shall be taken to have been

\[
\frac{A}{D} \times 365
\]

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

### Textual Amendments

<table>
<thead>
<tr>
<th>Amendment</th>
<th>Details</th>
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<tbody>
<tr>
<td>F131</td>
<td>Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2</td>
</tr>
<tr>
<td>F136</td>
<td>S. 36D(6A)(6B) inserted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(3)</td>
</tr>
<tr>
<td>F137</td>
<td>Words in s. 36D(7) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(4)</td>
</tr>
<tr>
<td>F138</td>
<td>Words in s. 36D(8) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(5)</td>
</tr>
</tbody>
</table>

### 36E Meaning of “small brewery beer”: beer from co-operated breweries

(1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.

(2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (10) and (11) below.

(3) In this section—

“the group” means the group of breweries consisting of—

(a) the co-operated brewery, and

(b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—

(i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or

(ii) a person connected with such a person;

“group brewery” means a brewery that is in the group;

“the previous year” means the calendar year immediately preceding the current year.

(4) The first condition is that either—
(a) no beer was produced in the previous year in the group, or
(b) the amount given by \( PY + GE \) is not more than \([60,000 \text{ hectolitres}]\), where—

\[
PY \text{ is the amount of beer produced in the previous year in the group, and} \\
GE \text{ is the aggregate of the grossed-up amount of each estimate that—} \\
(\text{i}) \text{ is an estimate for the purposes of subsection (10) below of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and} \\
(\text{ii}) \text{ is made no later than the time mentioned in subsection (1) above.}
\]

(5) For the purposes of subsection (4)(b) above, where a group brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in that brewery shall be taken to have been—

\[
\frac{A}{D} \times 365
\]

where—

\( A \) is the amount of beer actually produced in the previous year in that brewery, and
\( D \) is the number of days in that part of the previous year.

(6) The second condition is that the aggregate of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,

is not more than \([60,000 \text{ hectolitres}]\).

(7) The third condition is that if any group brewery begins to be used as beer-production premises part-way through the current year, the aggregate of the grossed-up amount of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,

is not more than \([60,000 \text{ hectolitres}]\).

(8) The fourth condition is that less than half of the beer produced in the previous year in each group brewery was produced under licence.

(9) The fifth condition is that the beer is not produced under licence.

(10) Beer produced in the co-operated brewery at an unestimated time is not small brewery beer; and here “unestimated time” means a time in the current year when there is a group brewery for which there does not exist a reasonable estimate, made by the person who first produces beer in that brewery in that year, of the amount of beer that will be produced in that brewery in that year.
(11) Beer produced in the co-operated brewery in the current year after the amount of beer produced in the group in the current year has reached \[60,000\] hectolitres is not small brewery beer.

(12) Subsection (11) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

### Textual Amendments

- **F131** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2
- **F139** Words in s. 36E(4) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(6)
- **F140** Words in s. 36E(6) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(6)
- **F141** Words in s. 36E(7) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(6)
- **F142** Words in s. 36E(11) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, 3(6)

### 36F Rate of duty for small brewery beer from co-operated breweries

(1) This section applies to small brewery beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.

(2) The rate of duty in the case of that beer (“the brewery rate”) is determined in accordance with this section.

(3) In this section—

- “the group” means the group of breweries consisting of—
  - the co-operated brewery, and
  - every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—
    - a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or
    - a person connected with such a person;
  - “group brewery” means a brewery that is in the group;
  - “the previous year” means the calendar year immediately preceding the current year;
  - “the notional previous year’s production” has the meaning given by subsection (4) below.

(4) In this section “the notional previous year’s production” means the amount, in hectolitres, given by \(PY + GE\) where—

- \(PY\) is the amount of beer produced in the group in the previous year, and
- \(GE\) is the aggregate of the grossed-up amount of each estimate that—
  - is an estimate for the purposes of section 36E(10) above of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and
(b) is made no later than the time mentioned in subsection (1) above.

(5) Where a group brewery was in use as beer-production premises during part only of the previous year, in calculating PY for the purposes of subsection (4) above the amount of beer produced in that brewery in the previous year shall be taken to have been—

\[
\frac{A}{D} \times 365
\]

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

(6) Subsection (7) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is not more than 5,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate of each estimate that—

(i) is an estimate for the purposes of section 36E(10) above of the amount of a group brewery’s production in the current year, and

(ii) is made no later than the time mentioned in subsection (1) above,

is not more than 5,000 hectolitres.

(7) If this subsection applies, “the brewery rate” is 50% of the standard rate at the time mentioned in subsection (1) above; but this is subject to rounding under subsection (10) below.

(8) Subsection (9) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is more than 5,000 hectolitres but not more than 30,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 5,000 hectolitres but not more than 30,000 hectolitres.

(9) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (10) below, given by—

\[
\frac{P - 2,500}{P} \times \text{the standard rate}
\]

where—
if this subsection applies by reason of subsection (8)(a) above, P is the previous year’s notional production,

if this subsection applies by reason of subsection (8)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

“the standard rate” means the standard beer duty rate at the time mentioned in subsection (1) above.

(9A) Subsection (9B) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is more than 30,000 hectolitres but not more than 60,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 30,000 hectolitres but not more than 60,000 hectolitres.

(9B) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (10) below, given by—

where—

if this subsection applies by reason of subsection (9A)(a) above, P is the previous year’s notional production,

if this subsection applies by reason of subsection (9A)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

“the standard rate” means the standard beer duty rate at the time mentioned in subsection (1) above.

(10) Where a rate given by subsection (7), (9) or (9B) above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.
(2) Subsection (3) below also applies if—
   (a) duty is charged by section 36 above on any beer that is small brewery beer for the purposes of section 36(1AA) above, and
   (b) the rate of duty that at the excise duty point appeared to be the correct rate turns out to have been lower than the correct rate (because, for example, circumstances were not as they appeared at that point or they subsequently changed).

(3) In any such case the Commissioners—
   (a) may assess the amount that is the difference between—
      (i) the actual amount of the duty charged on the beer by section 36 above, and
      (ii) the lower amount that, at the excise duty point, appeared to be the amount charged,
      as being excise duty due from the person liable to pay the duty charged on the beer by section 36 above, and
   (b) may notify him or his representative accordingly.

(4) Where two or more persons are liable to pay the duty charged on the beer—
   (a) the reference in subsection (3)(a) above to the person liable to pay the duty is to any one or more of those persons, and
   (b) the reference in subsection (3)(b) above to notifying the person liable or his representative is to notifying each person assessed or his representative.

**Textual Amendments**

F131 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2

### 36H Power to vary reduced rate provisions

(1) The Treasury may by order made by statutory instrument make provision amending this Act for the purpose of causing excise duty to be charged on a description of beer—
   (a) at a reduced rate instead of at the standard rate;
   (b) at the standard rate instead of at a reduced rate;
   (c) at a different reduced rate.

(2) In this section—
   “reduced rate” means a rate lower than the standard rate, and
   “the standard rate” means the rate specified by section 36(1AA)(a) above.

(3) An order under subsection (1) above may—
   (a) make different provision for different cases;
   (b) make such consequential amendments in this Act and other enactments as appear to the Treasury to be necessary or expedient;
   (c) make such other consequential provision, and such incidental and transitional provision, as appears to the Treasury to be necessary or expedient.

(4) A statutory instrument by which there is made an order under subsection (1) above shall be laid before the House of Commons after being made.
Unless the instrument is approved by the House of Commons before the expiration of 28 days beginning with the date on which the instrument was made, the order shall cease to have effect on the expiration of that period.

Where the order so ceases to have effect, that does not prejudice—

(a) anything previously done under the order, or

(b) the making of a new order.

In reckoning any such period of 28 days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

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**Textual Amendments**

F131  Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 2

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F145  Ss. 37-40 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2, paras. 6, 7, Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

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F146  S. 37 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

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F147  S. 38 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

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F148  S. 39
Reliefs from excise duty

[F148 S. 39 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.]

[F149 S. 40 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 7, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.]

[41A Suspension of duty: registration of persons and premises.

(1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
   (a) which has been produced in, or imported into, the United Kingdom, and
   (b) which is chargeable as such with excise duty, without payment of that duty.

(2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.

(3) No person shall be registered under this section unless—
   (a) he is a registered brewer or a packager of beer; and
   (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.

(4) No premises shall be registered under this section unless—
   (a) they are used for the production or packaging of beer, or
   (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section, and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.

[F150 S. 41 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 8; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.]

[F151 Suspension of duty: registration of persons and premises.

(1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
   (a) which has been produced in, or imported into, the United Kingdom, and
   (b) which is chargeable as such with excise duty, without payment of that duty.

(2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.

(3) No person shall be registered under this section unless—
   (a) he is a registered brewer or a packager of beer; and
   (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.

(4) No premises shall be registered under this section unless—
   (a) they are used for the production or packaging of beer, or
   (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section, and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.

[F152 Exemption from duty of beer brewed for private consumption.

The duty on beer produced in the United Kingdom shall not be chargeable on beer produced by a person who produces beer only for his own domestic use.]
(5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.

(6) The Commissioners may at any time for reasonable cause—
   (a) revoke or vary the terms of their registration of any person or premises under this section; or
   (b) restrict the premises which are so registered.

(7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—
   (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
   (b) for securing and collecting the duty on any such beer held on registered premises;
   (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;
   (d) ..............................................................

(8) If any person contravenes or fails to comply with any condition of registration under this section \[^{[F153]}\] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any beer in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.

(9) In this section—
   “prescribed” means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;
   “registered premises” means premises registered under this section.

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**Textual Amendments**

*F151* S. 41A inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(2)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.

*F152* S. 41A(7)(d) repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 1(5)(8), 82, Sch. 1 para. 10(1), Sch. 18 Pt. I, Note 3 (subject to Sch. 1 para. 10(2); S.I. 1993/1341, art. 2, Sch.

*F153* Words in s. 41A(8) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 29 (with s. 19(3)); S.I. 1994/2679, art. 3

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**42 Drawback on exportation, removal to warehouse, shipment as stores, etc.**

(1) This section applies to—
   (a) beer which has been \[^{[F154]}\] produced by a \[^{[F154]}\] registered brewer; and
   (b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.

(2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—
   \[^{[F155]}\] (a) ..............................................................
(b) on the exportation[^156] . . . by any person of[^157] any beer to which this section applies[^158]; or

(c) on the shipment as stores by any person of any such beer;

and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being[^158] exported or shipped[^159] as mentioned in paragraph (b) or (c) above as an ingredient of other goods.

[^159](3) In the case of beer produced in the United Kingdom, the person intending to[^160] . . . export or ship the beer shall produce to the proper officer a declaration made by the person who paid the duty on the beer, in such form and manner as the Commissioners may direct, stating the strength of the beer and the date on which the duty became payable.

[^160](4) In the case of beer[^154] produced[^161] outside the United Kingdom, the person intending to[^160] . . . export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.

[^161](5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.

[^162](6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . .
44 Remission or repayment of duty on beer used for purposes of research or experiment.

(1) Where it is proved to the satisfaction of the Commissioners that any beer produced in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in the production of beer, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.

(2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

45 Remission or repayment of duty on spoilt beer.

(1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay the duty charged or paid in respect of the beer.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).
Registration of producers of beer. 

(1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.

(2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.

(3) An application for the registration under this section of any person required to be so registered in respect of any premises—

(a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and

(b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.

(4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); and any beer or worts produced in contravention of that provision shall be liable to forfeiture.

(5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the beer produced, and the beer produced and any worts found on those premises shall be liable to forfeiture.

Textual Amendments

F167 S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 13; S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.

F168 Words in s. 46(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 31 (with s. 19(3)); S.I. 1994/2679, art. 3.
Beer regulations.

(1) The Commissioners may, with a view to managing, securing and collecting the duty on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from the duty of excise on beer, make regulations—

(a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;

(b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;

(c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;

(d) for securing and collecting the duty;

(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;

(f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;

(g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;

(h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;

(i) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.

(2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.

Where any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.
### Changes to legislation

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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**F178** S. 49(1)(e) substituted (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), s. 1 (5)(8), Sch. 1 para. 11(1) (subject to Sch. 1 para. 11(2); S.I. 1993/1341, art. 2, Sch.

**F179** S. 49(1)(k) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 4, Sch. 1 para. 3

**F180** S. 49(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 33 (with s. 19(3)); S.I. 1994/2679, art. 3

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**F181** S. 49A inserted by Finance Act 1986 (c. 41, SIF 40:1), s. 4(2)

**F182** Words in s. 49A substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 1(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F183** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(1)(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F184** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(1)(b); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F185** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F186** Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(b); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F187** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(c); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

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**F188**

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**F189** **Drawback allowable to registered brewer.**

(1) For the purpose of any claim for drawback by a registered brewer or person registered under section 41A above in respect of duty charged on beer, duty which has been determined in accordance with regulations under section 49(1)(e) above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).

(2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a registered brewer or person registered under section 41A above in respect of beer may be set against any amount to which he is chargeable in respect of the excise duty on beer and, in relation to a registered brewer or person registered under section 41A above, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.

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**Textual Amendments**

**F181** S. 49A inserted by Finance Act 1986 (c. 41, SIF 40:1), s. 4(2)

**F182** Words in s. 49A substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 1(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F183** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(1)(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F184** Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(1)(b); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F185** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F186** Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(b); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

**F187** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 15(2)(c); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

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**F188**

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**F189**

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### OFFENCES IN CONNECTION WITH FRAUDULENT EVASION OF DUTY.

If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of the duty on any beer, he shall be liable—

(a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both, or

(b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years, or to both,

and, in either case, any beer in respect of which the offence was committed shall be liable to forfeiture.

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**PART IV**

**WINE AND MADE-WINE**

### 54 Wine: charge of excise duty.

(1) There shall be charged on wine—
(a) imported into the United Kingdom; or  
(b) produced in the United Kingdom by a person who is required by subsection (2) below to be licensed to produce wine for sale,

a duty of excise at the rates shown in Schedule 1 to this Act and the duty shall, in so far as it is chargeable on wine produced in the United Kingdom, be charged and paid in accordance with regulations under section 56 below and with any regulations under section 1 of the Finance (No. 2) Act 1992.

(2) Subject to subsection (4) below, a person who, on any premises in the United Kingdom, produces wine for sale must hold an excise licence under this subsection in respect of those premises for that purpose.

(3) . . . . . . . . . . . . . . . . . . . .

F194

(3A) For the purposes of this Act, the process of blending or otherwise mixing two or more wines (in this subsection referred to as “the constituent wines”) constitutes the production of wine if—

(a) the rate of duty applicable to one of the constituent wines is different from that applicable to the other or, as the case may be, at least one of the others; and

(b) the rate of duty applicable to the wine which is the product of the blending or other mixing is higher than that which is applicable to at least one of the constituent wines; and

(c) the blending or other mixing is with a view to dealing wholesale in the wine which is the product thereof;

and for the purposes of this subsection the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) above on its importation into the United Kingdom or, as the case may be, on its production as mentioned in paragraph (b) of that subsection.

(3B) Where, by virtue of subsection (3A) above, wine is produced in the United Kingdom, duty shall be chargeable on that wine by virtue of paragraph (b) of subsection (1) above whether or not duty was previously charged on all or any of the constituent wines by virtue of paragraph (a) or paragraph (b) of that subsection; but nothing in this subsection shall affect the operation of any regulations under section 56 below giving relief from duty on wine so produced by reference to duty charged on all or any of the constituent wines.

(4) A person who, in warehouse, produces wine for sale by rendering it sparkling in accordance with warehousing regulations need not hold an excise licence under subsection (2) above in respect of those premises.

F196 (4A) A person who, on any premises, produces wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.

(5) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces wine on those premises without being the holder of a licence under that subsection in respect of those premises his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the wine produced, and the wine and all vessels, utensils and materials for producing wine found in his possession shall be liable to forfeiture.
Made-wine: charge of excise duty.

(1) There shall be charged on made-wine—
   (a) imported into the United Kingdom; or
   (b) produced in the United Kingdom by a person who is required by subsection (2)
       below to be licensed to produce made-wine for sale,

   a duty of excise at the rates shown in Schedule 1 to this Act and the duty shall, in
   so far as it is chargeable on made-wine produced in the United Kingdom, be charged
   and paid in accordance with regulations under section 56 below and with any
   regulations under section 1 of the Finance (No. 2) Act 1992.

(2) Subject to subsections (4) and (5) below, a person who, on any premises in the
    United Kingdom, produces made-wine for sale must hold an excise licence under this
    subsection in respect of those premises for that purpose.

(3) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(4) A person who, in warehouse, produces made-wine for sale be rendering it sparkling
    in accordance with warehousing regulations need not hold an excise licence under
    subsection (2) above in respect of those premises.

(4A) A person who, on any premises, produces made-wine to which section 55A below
    applies by rendering it sparkling, need not on that account hold an excise licence under
    subsection (2) above in respect of those premises.

(5) A person need not hold an excise licence under subsection (2) above in respect of
    premises on which he produces made-wine for sale so long as all the following
    conditions are satisfied in relation to the production of made-wine by him on those
    premises, that is to say—

   (aa) he does not blend or otherwise mix two or more alcoholic liquors to which
        paragraphs (a) and (b) of section 66A(1) below or paragraphs (a) and (b) of
        section 66A(2) below apply;

   (a) the duty chargeable on each alcoholic ingredient used by him has become
       payable before he uses it;

   (b) the ingredients he uses do not include cider or black beer;

   (c) he does not increase by fermentation the alcoholic strength of any liquor or
       substance used by him; and

   (d) he does not render sparkling any made-wine other than made-wine to
       which section 55A below applies.

   . . .
(6) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces made-wine on those premises without being the holder of a licence under that subsection in respect of those premises his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the made-wine produced, and the made-wine and all vessels, utensils and materials for producing made-wine found in his possession shall be liable to forfeiture.

**Textual Amendments**

F198 Words substituted by Finance Act 1984 (c. 43, SIF 40:1), s. 1(4)(6)
F199 Words in s. 55(1) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), Sch. 1 para. 13; S.I. 1992/2979, art. 3, Sch. Pt. II
F200 S. 55(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV
F201 S. 55(4A) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, Sch. 1 Pt. II para. 5(1)
F202 S. 55(5)(aa) inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, s. 5(2)(4).
F203 Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, Sch. 1, Pt. II para. 5(2)
F204 S. 55(5)(e) and word immediately preceding it repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(a)(4), 213, Sch. 23 Pt. I(2).
F205 S. 55(5A) repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(b)(4), 213, Sch. 1 Pt. I(2).
F206 Words in s. 55(6) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 35 (with s. 19(3)); S.I. 1994/2679, art. 3

**F207**

**55A Wine and made-wine of a strength not exceeding 5.5 per cent.**

(1) This section applies to wine and made-wine of a strength not exceeding 5.5 per cent.

(2) The Commissioners may by regulations provide that, except in such cases and subject to such conditions as may be specified by or under the regulations, no wine or made-wine to which this section applies may be fortified at any time—

(a) after it leaves the entered or approved premises on which it was produced, or

(b) in the case of wine or made-wine produced outside the United Kingdom, after it is imported into the United Kingdom, and before it is sold by retail or otherwise supplied for consumption.

(3) Where any person contravenes or fails to comply with any regulation under this section (including any conditions imposed by or under any such regulation) his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and the wine or made-wine and all vessels, utensils and materials for fortifying wine or made-wine found in his possession shall be liable to forfeiture.

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes
Cider labelled as made-wine.

(1) For the purposes of this Act, any liquor which would apart from this section be cider and which—
   (a) is in an up-labelled container, or
   (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,

shall be deemed to be made-wine, and not cider.

(2) Accordingly, references in this Act to producing made-wine include references to—
   (a) putting cider in an up-labelled container; or
   (b) causing a container in which there is cider to be up-labelled.

(3) For the purposes of this Act, where any liquor is deemed by this section to be made-wine, it shall be deemed—
   (a) if it is in an up-labelled container, to be made-wine of the strength that the labelling for the container states or tends to suggest; and
   (b) if it is no longer in an up-labelled container, to be made-wine of the strength stated or suggested by the labelling for the up-labelled container in which it was contained when it was first deemed by this section to be made-wine.

(4) Subsection (3)(a) above has effect subject to any provision that may be made by regulations under section 2(3) above.

(5) Where, by virtue of this section, any duty is charged under section 55 above on any liquor, a rebate shall be allowed in respect of the amount of any duty charged on that liquor under section 62 below.

(6) For the purposes of this section a container is up-labelled if the labelling for the container states or tends to suggest that the strength of any liquor in that container is or exceeds 8.5 per cent.

(7) In this section references to the labelling for any container are references to anything on—
   (a) the container itself;
   (b) a label or leaflet attached to or used with the container, or
   (c) any packaging used for or in association with the container.
56 Power to regulate making of wine and made-wine and provide for charging duty thereon.

(1) The Commissioners may with a view to managing the duties on wine and made-wine produced in the United Kingdom for sale make regulations—

(a) regulating the production of wine and made-wine for sale, and the issue, . . .

and cancellation of excise licences therefor;

(b) for determining the duty and the rates thereof and in that connection prescribing the method of charging the duty;

(c) prohibiting or restricting the use of wine or cider in the production of made-wine;

(d) for securing and collecting the duty;

(e) for relieving wine or made-wine from the duty in such circumstances and to such extent as may be prescribed in the regulations.

(2) If any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.

Textual Amendments

F211 Word repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV
F212 Words in s. 56(1)(c) inserted (19.3.1997) by 1997 c. 16, s. 5(4)
F213 Words in s. 56(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 37 (with s. 19(3)); S.I. 1994/2679, art. 3

57 Mixing of made-wine and spirits in warehouse.

The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with made-wine (whether imported into or produced in the United Kingdom or removed to the United Kingdom from the Isle of Man) of duty-free spirits in a proportion not exceeding 12 litres of alcohol to 1 hectolitre of made-wine, so, however, that the mixture shall not by virtue of this section be raised to a greater strength than 22 per cent.

Textual Amendments

F214 Words inserted by Isle of Man Act 1979 (c. 58), Sch. 1 para. 31
F215 Words substituted by S.I. 1979/241, art. 23

58 Mixing of wine and spirits in warehouse.

(1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with wine (whether imported into or produced in the United Kingdom or removed to the United Kingdom from the Isle of Man) of duty-free spirits in a proportion not exceeding 12 litres of alcohol to 1 hectolitre of wine, so, however, that the mixture shall not, by virtue of this section, be raised to a greater strength than 22 per cent.
Rendering imported wine or made-wine sparkling in warehouse.

F220 (1) Wine or made-wine which—
   (a) is imported or is removed to the United Kingdom from the Isle of Man; and
   (b) is wine or made-wine of a strength exceeding 5.5 per cent.

F221 shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.

F222 (2) Where any person contravenes subsection (1) above or is concerned in such a contravention, his contravention or, as the case may be, his being so concerned shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

(3) All imported wine and imported made-wine rendered or being rendered sparkling in contravention of subsection (1) above, and all machinery, utensils, bottles and materials (including wine or made-wine) used or intended to be used in any process for rendering any wine or made-wine sparkling in contravention of that subsection shall be liable to forfeiture.

F220 (1) S. 59(1) substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, Sch. 1 Pt. II para. 7
F221 S. 59(1)(b) substituted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by 1995 c. 4, s. 1(4)
F222 S. 59(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 38 (with s. 19(3)); S.I. 1994/2679, art. 3

Repayment of duty on imported wine or made-wine used in the production or manufacture of other beverages, etc.

F223 (1) S. 60(1)(2) repealed (1.5.1995) by 1995 c. 4, s. 162, Sch. 29 Pt. I(2)
54

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

61 Remission or repayment of duty on spoilt wine or made-wine.

(1) Where it is shown to the satisfaction of the Commissioners that any wine or made-wine which has been removed from the entered premises of a licensed producer of wine or of made-wine has accidentally become spoilt or otherwise unfit for use and, in the case of wine or made-wine delivered to another person, has been returned to the producer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the wine or made-wine.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [F225]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

Textual Amendments

F225 Words in s. 61(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 39 (with s. 19(3)); S.I. 1994/2679, art. 3

PART V

CIDER

62 Excise duty on cider.

(1) There shall be charged on cider—
   (a) imported into the United Kingdom; or
   (b) made in the United Kingdom by a person who is required by subsection (2) below to be registered as a maker of cider, a duty of excise at the [F226]rates shown in subsection (1A) below.

[F227(1A) The rates at which the duty shall be charged are—
   (a) [F228]£166.70 per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;
   (b) [F229]£38.43 per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and
   (c) [F230]£25.61 per hectolitre in any other case.]

(2) Subject to subsection (3) below, a person who, on any premises in the United Kingdom, makes cider for sale must be registered with the Commissioners in respect of those premises.

(3) The Treasury may by order made by statutory instrument provide for exempting from subsection (2) above makers of cider whose production does not exceed such limit as is specified in the order and who comply with such other conditions as may be so specified.

Note

S. 60(1A) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, Sch. 29 Pt. I(1)
(4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, [*F232] his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the cider made, and the cider and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.  

(5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—

(4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, [*F232] his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the cider made, and the cider and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.  

(5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—

(a) regulating the making of cider for sale and the registration and cancellation of registration of makers of cider;

(b) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;

(c) for securing and collecting the duty;

(d) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations.

[*F233] (e) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, cider.]

(6) If any person contravenes or fails to comply with any regulation made under subsection (5) above, [*F232] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

(7) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the United Kingdom, to makers of cider and to making cider for sale shall be construed accordingly.]

Textual Amendments

[F226] Words in s. 62(1) substituted (1.10.1996) by 1996 c. 8, s. 3(1)(3)

[F227] S. 62(1A) substituted (1.1.1998) by 1997 c. 58, s. 10(1)(2)

[F228] Words in s. 62(1A)(a) substituted (retrospective to 1.4.2000) by 2000 c. 17, s. 2(1)(2)(a)

[F229] S. 62(1A)(b)(c) substituted (1.1.1999) by 1998 c. 36, s. 4(1)(2)

[F230] Words in s. 62(1A)(b) substituted (retrospective to 28.4.2002) by Finance Act 2002 (c. 23), art. 2

[F231] Words in s. 62(1A)(c) substituted (retrospective to 28.4.2002) by Finance Act 2002 (c. 23), art. 2

[F232] Words in s. 62(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 40(1)(2) (with s. 19(3)); S.I. 1994/2679, art. 3

[F233] S. 62(5)(e) inserted (11.5.2001) by 2001 c. 9, s. 5

[F234] S. 62(7) inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 3(2)(5)
(3) Cider which is for the time being in a closed bottle is sparkling regardless of the pressure in the bottle if the bottle has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(4) Cider which is not for the time being in a closed container is sparkling if it has characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.

(5) Cider shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either—

(a) falls within subsection (2) above; or

(b) takes on characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.

(6) Cider which has not previously been rendered sparkling by virtue of subsection (5) above shall be regarded as having been rendered sparkling if it is transferred into a closed bottle which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(7) Cider which is in a closed bottle and has not previously been rendered sparkling by virtue of subsection (5) or (6) above shall be regarded as having been rendered sparkling if the stopper of its bottle is exchanged for a stopper of a kind mentioned in subsection (6) above.

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**Textual Amendments**

F235 S. 62A inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 3(3)(5)

[^62B: Cider labelled as strong cider.]

(1) For the purposes of this Act, any liquor which would apart from this section be standard cider and which—

(a) is in an up-labelled container, or

(b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,

shall be deemed to be strong cider, and not standard cider.

(2) Accordingly, references in this Act to making cider include references to—

(a) putting standard cider in an up-labelled container; or

(b) causing a container in which there is standard cider to be up-labelled.

(3) Where, by virtue of this section, any duty is charged under section 62 above on any cider, a rebate shall be allowed in respect of the amount of any duty charged on that cider under that section otherwise than by virtue of this section.

(4) For the purposes of this section—

(a) “standard cider” means cider which is not sparkling and is of a strength not exceeding 7.5 per cent.; and

(b) “strong cider” means cider which is not sparkling and is of a strength exceeding 7.5 per cent.

(5) For the purposes of this section a container is up-labelled if there is anything on—
(a) the container itself,
(b) a label or leaflet attached to or used with the container, or
(c) any packaging used for or in association with the container,
which states or tends to suggest that the strength of any liquor in that container falls within the strong cider strength range.

(6) For the purposes of subsection (5) above, a strength falls within the strong cider strength range if it exceeds 7.5 per cent. but is less than 8.5 per cent.]

Textual Amendments
F236 S. 62B inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 4(1)(2)

63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc.
F237 (1) .................................................................
F238 (2) .................................................................

Textual Amendments
F237 S. 63(1) repealed (1.5.1995) by 1995 c. 4, s. 162, Sch. 29 Pt. I(2)
F238 S. 63(2) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, Sch. 29 Pt. I(1)
Note

64 Remission or repayment of duty on spoilt cider.

(1) Where it is shown to the satisfaction of the Commissioners that any cider which has been removed from the entered premises of a registered maker of cider has accidentally become spoilt or otherwise unfit for use and, in the case of cider delivered to another person, has been returned to the maker as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the cider.

[F239(1A) In subsection (1) above the references to a maker of cider include references to any person who is taken for the purposes of section 62 above to be a maker of cider.]

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [F240 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments
F239 S. 64(1A) inserted (1.1.1997) by 1997 c. 16, s. 3(4)(5)
F240 Words in s. 64(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 41 (with s. 19(3)); S.I. 1994/2679, art. 3
PART VI

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

[F241 64A Retail containers of certain alcoholic liquors to be stamped

Schedule 2A to this Act (duty stamps) has effect.]

Textual Amendments
F241 S. 64A inserted (with effect in accordance with s. 4(5) of the amending Act) by Finance Act 2004 (c. 12), s. 4(1)

65 Excise licence for dealing wholesale in certain alcoholic liquors.

(1) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

F242

(8) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

F243

Textual Amendments
F242 S. 65(1)–(7) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note 1
F243 S. 65(8) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

66 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

F244

Textual Amendments
F244 S. 66 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 19 Pt. III Note 1

[66A F245 Blending of alcoholic liquors.

(1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—

(a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but

(b) not all of which fall within the same one of those paragraphs, except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.

(2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—

(a) fall within the same paragraph of section 1(1) above, but

(b) are not all of the same alcoholic strength,
except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.

(3) In relation to the blending of particular alcoholic liquors—
   (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
   (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
   (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;
   (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.

(4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.

(5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.

(6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.

(7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
   (a) the liquor which is the product of the blending;
   (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.

(8) In this section any reference to blending liquors includes a reference to otherwise mixing them.

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Textual Amendments

S. 66A inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after that date) by 1993 c. 34, s. 5(1)(4).

67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the keeping of spirits, beer, wine, made-wine or cider respectively by wholesalers and retailers.

(2) If any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any liquor, container or utensil in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.
Textual Amendments

F246 Words in s. 67(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 42 (with s. 19(3)); S.I. 1994/2679, art. 3

F247 Words in s. 67(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 42 (with s. 19(3)); S.I. 1994/2679, art. 3

F247 S. 68 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20 and Sch. 19 Pt. III

69 Miscellaneous provisions as to wholesalers and retailers of spirits.

(1) [F248]Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose. A wholesaler of spirits shall not carry on his business on any premises communicating otherwise than by a public roadway with any premises entered or used by a distiller or rectifier.

(2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a retailer of spirits shall not—

(a) carry on his business on any premises which are entered or used by a distiller or rectifier or which communicate otherwise than by a public roadway with any such premises; or

(b) be concerned or interested in the business of a distiller or rectifier carried on upon any premises within [F249]3 kilometres of any premises at which he sells spirits by retail.

(3) If any person contravenes or fails to comply with subsection (1) or (2) above or any condition imposed under subsection (2) above, [F250]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

(4) A retailer of spirits shall not, unless he is also a wholesaler of spirits, sell or send out spirits to a rectifier or to a wholesaler or retailer of spirits, nor shall he buy or receive spirits from another such retailer who is not also such a wholesaler; and if he contravenes or fails to comply with this subsection [F251]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

Textual Amendments

F248 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 para. 21

F249 Words in s. 69(2) substituted (31.8.1992) by S.I. 1992/1917, art. 2(b)

F250 Words in s. 69(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 43(1) (with s. 19(3)); S.I. 1994/2679, art. 3

F251 Words in s. 69(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 43(2) (with s. 19(3)); S.I. 1994/2679, art. 3
71 Penalty for mis-describing liquor as spirits.

(1) If any person—
   (a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits; or
   (b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) unless the duty chargeable on spirits has been paid in respect of no less than 97.5 per cent. of the liquor or the liquor is made with spirits and is a made-wine to which section 55A above applies.

(2) Notwithstanding anything in this section—
   (a) the name “port” or “sherry” or the name of any other description of genuine wine; or
   (b) a name which, before 4th May 1932, was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than 57 per cent. of the quantity of alcohol in the spirits,

shall not, for the purposes of this section, be treated as being in itself such a description as to give such an indication as is mentioned in subsection (1)(a) above.

(3) Notwithstanding anything in this section, a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in subsection (2)(a) above shall not be liable to a penalty under section 9 of the Finance Act 1994 (civil penalties) by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such an indication as is mentioned in subsection (1)(a) above.

(4) Any liquor or other article by means of or in relation to which there is a contravention of subsection (1) above shall be liable to forfeiture.

(5) Nothing in this section as it applies to England and Wales or Northern Ireland shall apply to any liquor which is prepared—
   (a) on any premises in respect of which a justices’ on-licence is in force; or
   (b) in any registered club; or
   (c) on any premises, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 199(c) or (d) of the Licensing Act 1964, a justices’ licence is not required, for immediate consumption on those premises, in that club or on board that aircraft, vessel or vehicle, as the case may be.
(6) Nothing in this section as it applies to Scotland shall apply to any liquor which is prepared—
   (a) on any premises in respect of which a Scottish licence is in force; or
   (b) in any registered club; or
   (c) in any theatre, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 138(1)(b) or (c) of the M7 Licensing (Scotland) Act 1976, a Scottish licence is not required,
   for immediate consumption on those premises, in that club, at that theatre or on board that aircraft, vessel or vehicle, as the case may be.

Marginal Citations
M7 1976 c. 66.

Textual Amendments
F253 Words in s. 71(1) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 44(1) (with s. 19(3)); S.I. 1994/2679, art. 3
F254 Words added by Finance Act 1988 (c. 39, SIF 40:1), s. 1, Sch. 1 Pt. II para. 10
F255 Words substituted by S.I. 1979/241, art. 31
F256 Words in s. 71(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 44(2) (with s. 19(3)); S.I. 1994/2679, art. 3
F257 S. 71(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 44(3) (with s. 19(3)); S.I. 1994/2679, art. 3

Textual Amendments
F258 S. 71A inserted by Finance Act 1985 (c. 54, SIF 40:1), s. 6, Sch. 3 para. 4(2) and repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2, para. 19, Sch. 19, Pt.II; S.I. 1993/1152, art. 3(2), Sch.1 Pt. II.

Textual Amendments
F259 S. 72 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 20, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

73
74 Liquor to be deemed wine or spirits.

For the purposes of this Act, as against any person selling or offering for sale the liquor in question—

(a) any liquor sold or offered for sale as wine or under the name by which any wine is usually designated or known shall be deemed to be wine; and

(b) any fermented liquor which is of a strength exceeding \[23\%\] not being imported wine delivered for home use in that state on which the appropriate duty has been duly paid, shall be deemed to be spirits.

Paragraph (a) above is without prejudice to any liability under section 71 above.

75 Licence or authority to manufacture and deal wholesale in methylated spirits.

(1) The Commissioners may authorise any distiller, rectifier or compounder to methylated spirits, and any person so authorised is referred to in this Act as an “authorised methylator”.

(2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise licence as a methylator under this section.

(3) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(4) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

(5) Where any person, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

(6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.

(7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than 20 litres or such smaller quantity as the Commissioners may by regulations specify.
Power to make regulations relating to methylated spirits.

(1) The Commissioners may with a view to the protection of the revenue make regulations—
   (a) regulating the methylation of spirits and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;
   (b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;
   (c) permitting spirits to be methylated in warehouse;
   (d) permitting [F268 dealing wholesale (within the meaning of section 75 above) without a licence in] such methylated spirits as may be specified in the regulations;
   (e) regulating the importation, receipt, removal, storage and use of spirits for methylation;
   (f) regulating the storage and removal of substances to be used in methylating spirits;
   (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits;
   (h) for securing any duty chargeable in respect of methylated spirits of any class.

(2) Different regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class [F269 and, without prejudice to the generality of subsection (1) above, regulations under this section may—
   (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection, and
   (b) impose or provide for the imposition by regulations of requirements on authorised or licensed methylators and on retailers of methylated spirits to keep and preserve records relating to their businesses as such and to produce them to an officer when required to do so for the purpose of allowing him
to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

[F270](2A) Where any documents removed under the powers conferred by subsection (2)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

(3) If any person contravenes or fails to comply with any regulation under this section, or with any condition, restriction or requirement imposed under such a regulation, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

(4) If, save as permitted by any regulation under this section, any person deals wholesale (within the meaning of section 75 above) in methylated spirits otherwise than under and in accordance with a licence under section 75 . . . above, his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

(5) Any spirits or methylated spirits in respect of which there is such a contravention or failure to comply as is mentioned in subsection (3) above or any such dealing as is mentioned in subsection (4) above shall be liable to forfeiture.

(6) Nothing in any regulations made under this section shall prejudice the operation of the M8Methylated Spirits (Sale by Retail) (Scotland) Act 1937.

Textual Amendments

F268 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 23(a)
F269 S. 77(2) and words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 23(b)
(c)
F270 S. 77(2A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 23(b)(c)
F271 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 23(d)
F272 Words in s. 77(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 46(1) (with s. 19(3)); S.I. 1994/2679, art. 3
F273 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), Sch. 19 Pt. III.
F274 Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), Sch. 19 Pt. III.
F275 Words in s. 77(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 46(2) (with s. 19(3)); S.I. 1994/2679, art. 3
F276 Words in s. 77(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 46(3) (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

C28 S. 77 extended (27.7.1993) by 1993 c. 34, s. 8(2).
C29 S. 77(1)(c) extended (27.7.1993) by 1993 c. 34, s. 8(2)(b).

Marginal Citations

M8 1937 c. 48.
Additional provisions relating to methylated spirits.

(1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator the quantity of alcohol in the methylated spirits in his possession differs from the quantity of alcohol which ought to be in the methylated spirits in his possession according to any accounts required by regulations made under section 77 above to be kept thereof, then, subject to subsection (2) below—

(a) if the former quantity exceeds the latter, such quantity of spirits as contains an amount of alcohol equal to the excess, or such or part thereof as the Commissioners may determine, shall be liable to forfeiture;

(b) if the former quantity is less than the latter, the methylator shall on demand by the Commissioners pay on the deficiency, or such part thereof as the Commissioners may specify, the duty payable on spirits.

(2) Subsection (1) above shall not apply if the excess is not more than 1 per cent. or the deficiency is not more than 2 per cent. of the aggregate of—

(a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and

(b) the quantity of alcohol contained in any spirits which have since been lawfully added to the methylator’s stock.

(3) If any person authorised by regulations made under section 77 above to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those regulations to receive them, he shall, without prejudice to any penalty he may have incurred, pay thereon the duty payable on spirits.

(4) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained otherwise than from a person authorised by regulations under the said section 77 to supply those spirits, his having them in his possession shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and the methylated spirits shall be liable to forfeiture.

Textual Amendments

F277 S. 78(1)(2) substituted by S.I. 1979/241, art. 35
F278 Words in s. 78(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 47 (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

C30 S. 78 extended (27.7.1993) by 1993 c. 34, s. 8(2)(c).

Inspection of premises, etc.

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.
80 Prohibition of use of methylated spirits, etc. as a beverage or medicine.

(1) If any person—
   
   (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
   
   (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
   
   (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
   
   (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
   
   (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

   he shall be liable on summary conviction to a penalty of [F279 level 3 on the standard scale] and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—
   
   (a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify; or
   
   (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above; or
   
   (c) in any art or manufacture,

   or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are methylated spirits, methyl alcohol, and any mixture containing methylated spirits or methyl alcohol.
Still licences

81

82  Power to make regulations with respect to stills.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—
(a) regulating the keeping and use of stills by persons other than distillers or rectifiers;
(b) regulating the manufacture of stills;
(c) prohibiting, except in such cases and upon such conditions as may be prescribed by the regulations, the keeping or use by persons other than distillers or rectifiers of stills of greater capacity than [F281 230 litres];
(d) regulating the removal of stills or parts thereof.

(2) If any person contravenes or fails to comply with any regulation made under this section [F282 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any still or part thereof in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

83

84  Relief from, and payment by instalments of, liquor licence duties
85 ........................................

Textual Amendments
F285 S. 85 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

86 Reduced duty on certain part-year licences.

(1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—
   (a) ........................................ F286
   (b) ........................................ F287

(2) ........................................ F288

(3) ........................................ F289

Textual Amendments
F286 S. 86(1)(a) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note I
F287 S. 86(1)(b)–(d) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III
F288 S. 86(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note I
F289 S. 86(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

87, 88. ........................................ F290

Textual Amendments
F290 Ss. 87, 88 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

PART VII
MISCELLANEOUS

89 ........................................

Textual Amendments
F291 S. 89 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note I
General

90 Regulations.

(1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument.

(2) A statutory instrument containing regulations under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

91 Directions.

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

92 Consequential amendments, repeals and saving and transitional provisions.

(1) The enactments specified in Schedule 3 to this Act shall be amended in accordance with the provisions of that Schedule.

(2) The enactments specified in Parts I and II of Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule and the instrument specified in Part III of that Schedule is hereby revoked to the extent so specified.

(3) Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.

(4) Where an offence has been committed under section 129 of the Customs and Excise Act 1952 proceedings may be taken under section 51 of this Act in respect of the continuance of the offence under section 129 after the commencement of this Act in the same manner as if the offence had been committed under section 51 of this Act.

(5) Where an offence has been committed under section 102 of the Customs and Excise Act 1952 before the commencement of this Act subsection (4) of section 21 of this Act shall apply on a conviction of an offence under that section as it would apply had the earlier offence been committed under section 21.

(6) ................................................

(7) ................................................  

(8) Nothing in this section shall be taken as prejudicing the operation of sections 15 to 17 of the Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

F292 S. 92(6) repealed (29.4.1996) by 1996 c. 8, ss. 24(d), 205, Sch. 41 Pt. III
F293 S. 92(7) repealed by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), Sch. 10 Pt. I
93 Citation and commencement.

(1) This Act may be cited as the Alcoholic Liquor Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.

(2) This Act shall come into operation on 1st April 1979.
**SCHEDULES**

F294 [SCHEDULE 1

Section 54.]

F294 TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

<table>
<thead>
<tr>
<th>Description of wine or made-wine</th>
<th>Rates of duty per hectolitre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wine or made-wine of a strength not exceeding 4 per cent</td>
<td>£50.38</td>
</tr>
<tr>
<td>Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent</td>
<td>£69.27</td>
</tr>
<tr>
<td>Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling</td>
<td>£163.47</td>
</tr>
<tr>
<td>Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent</td>
<td>£166.70</td>
</tr>
<tr>
<td>Sparkling wine or sparkling made-wine of a strength of 8.5 per cent or of a strength exceeding 8.5 per cent but not exceeding 15 per cent</td>
<td>£220.54</td>
</tr>
<tr>
<td>Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent</td>
<td>£217.95</td>
</tr>
</tbody>
</table>
PART II

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

<table>
<thead>
<tr>
<th>Description of wine or made-wine</th>
<th>Rates of duty per litre of alcohol in the wine or made-wine</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wine or made-wine of a strength exceeding 22 per cent.</td>
<td>£19.56</td>
</tr>
</tbody>
</table>

Interpretation

Paragraphs 2 and 3 below apply for the purposes of this Act.

(1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.

(2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.

(4) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is
transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.

Textual Amendments
F299 Sch. 1 paras. 1-3 substituted (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) for paras. 1, 2 by 1993 c. 34, s. 7(1)(2).

SCHEDULE 2

Textual Amendments
F300 Sch. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), Sch. 23 Pt. I

[SCHEDULE 2A

DUTY STAMPS

Textual Amendments
F301 Sch. 2A inserted (with effect in accordance with s. 4(5) of the amending Act) by Finance Act 2004 (c. 12), Sch. 1

Retail containers to be stamped

1 (1) Retail containers of alcoholic liquors to which this Schedule applies shall be stamped—

(a) in such cases and circumstances, and with a duty stamp of such a type, as may be prescribed; but

(b) subject to such exceptions as may be prescribed.

(2) In this Schedule “retail container”, in relation to an alcoholic liquor, means a container—

(a) of a capacity of 35 centilitres or more, and

(b) in which, or from which, the liquor is intended to be sold by retail.

(3) This Schedule applies to the following alcoholic liquors—
(a) spirits;
(b) wine or made-wine of a strength exceeding 22 per cent.

(4) For the purposes of this Schedule a retail container is “stamped” if—

(a) it carries a duty stamp of a type mentioned in sub-paragraph (5)(a) below which has been affixed to the container in a way that complies with the requirements of regulations under this Schedule, or

(b) it carries a label which has been so affixed to the container and the label incorporates a duty stamp of a type mentioned in sub-paragraph (5)(b) below.

(5) In this Schedule “duty stamp” means any of the following—

(a) a document (a “type A stamp”) issued by or on behalf of the Commissioners which—

(i) is designed to be affixed to a retail container of alcoholic liquor, and
(ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid;

(b) a part of a label for a retail container of alcoholic liquor (a “type B stamp”) which—

(i) is incorporated in the label under the authority of the Commissioners, and
(ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid.

(6) In sub-paragraph (5) above “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is, or is to be, affixed.

Power to alter liquors, and capacity of container, to which this Schedule applies

2 (1) The Treasury may by order made by statutory instrument amend paragraph (a) of paragraph 1(2) above for the purpose of varying the capacity from time to time specified in that paragraph.

(2) The Treasury may by order made by statutory instrument amend paragraph 1(3) above for the purpose of causing this Schedule—

(a) to apply to any description of alcoholic liquor to which it does not apply, or
(b) to cease to apply to any description of alcoholic liquor to which it does apply.

(3) A statutory instrument containing an order under this paragraph shall not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

Acquisition of and payment for duty stamps

3 (1) The Commissioners may by regulations make provision as to the terms and conditions on which a person may obtain—

(a) a type A stamp,
(b) authority to incorporate in a label a type B stamp,
(c) authority to obtain a label incorporating a type B stamp,
(d) authority to affix such a label to a retail container of alcoholic liquor.
(2) Regulations under sub-paragraph (1) above may in particular make provision for or in connection with—
   (a) requiring a person in prescribed cases or circumstances to pay, or agree to pay, the prescribed amount to the Commissioners or to a person authorised by the Commissioners for this purpose;
   (b) requiring a person in prescribed cases or circumstances to provide to the Commissioners such security as they may require in respect of payment of the appropriate duty.

(3) An amount prescribed for the purposes of sub-paragraph (2)(a) above must not exceed the aggregate of—
   (a) an amount representing the appropriate duty, and
   (b) in the case of a type A stamp, the cost of issuing the stamp.

(4) Regulations under sub-paragraph (1) above may also in particular make provision for or in connection with requiring or enabling the Commissioners to bear, in prescribed circumstances, in the case of a type B stamp, all or part of so much of the cost of producing the label as is attributable to the incorporation in it of the stamp.

(5) The whole of an amount payable for a duty stamp shall be treated for the purposes of the Customs and Excise Acts 1979 as an amount due by way of excise duty.

(6) In this paragraph “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is to be affixed.

Regulations

4

(1) The Commissioners may by regulations make provision as to such matters relating to duty stamps as appear to them to be necessary or expedient.

(2) Regulations under this Schedule may in particular make provision about—
   (a) the times at which a retail container must bear a duty stamp;
   (b) the type of duty stamp (see paragraph 1(5)) with which a retail container is to be stamped in any particular case or circumstances;
   (c) the design and appearance of a duty stamp (including the production of a label incorporating a type B stamp);
   (d) the information that is to appear on a duty stamp;
   (e) the cost of issuing a type A stamp for the purposes of paragraph 3(3)(b) above;
   (f) the procedure for obtaining—
      (i) a type A stamp,
      (ii) authority to incorporate in a label a type B stamp,
      (iii) authority to obtain a label incorporating a type B stamp,
      (iv) authority to affix such a label to a retail container of alcoholic liquor, (including provision setting periods of notice);
   (g) where on the container a type A stamp, or a label incorporating a type B stamp, is to be affixed;
   (h) repayment of, or credit for, in prescribed circumstances and subject to such conditions as may be prescribed, all or part of a payment made under or by
Alcoholic Liquor Duties Act 1979 (c. 4)

SCHEDULE 2A – Duty stamps

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

virtue of this Schedule to the Commissioners or to a person authorised by the Commissioners;

(i) liability to forfeiture in prescribed circumstances of some or all of a payment made, or security provided, under or by virtue of this Schedule to the Commissioners or to a person authorised by the Commissioners.

(3) Regulations under this Schedule may also, in particular, make provision for or in connection with preventing a type A stamp, or a label incorporating a type B stamp, from being used by a person other than—

(a) in the case of a type A stamp, the person to or for whom the stamp was issued or a person authorised by that person to affix the stamp to a retail container of alcoholic liquor,

(b) in the case of a type B stamp, the person to or for whom authority to obtain the label incorporating the stamp, or to affix that label to a retail container of alcoholic liquor, was given by the Commissioners.

(4) Regulations under this Schedule may also, in particular, make provision—

(a) for or in connection with requiring a person who is not established, and does not have any fixed establishment, in the United Kingdom, in prescribed circumstances, to appoint another person (a “duty stamps representative”) to act on his behalf in relation to duty stamps, and

(b) as to the rights, obligations or liabilities of duty stamps representatives.

(5) The Commissioners may, with a view to the protection of the revenue, make regulations for securing and collecting duty payable in accordance with this Schedule.

(6) Regulations under this Schedule may make different provision for different cases.

Offences of possession, sale etc of unstamped containers

5 (1) Except in such cases as may be prescribed, a person commits an offence if he—

(a) is in possession of, transports or displays, or

(b) sells, offers for sale or otherwise deals in,

unstamped retail containers containing alcoholic liquor to which this Schedule applies.

(2) It is a defence for a person charged with an offence under this paragraph to prove that the retail containers in question were not required to be stamped.

(3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(4) A retail container in relation to which an offence under this paragraph is committed is liable to forfeiture (together with its contents).

Offence of using premises for sale of liquor in or from unstamped containers

6 (1) A manager of premises commits an offence if—

(a) he suffers the premises to be used for the sale of liquor in an unstamped retail container, or for the sale of liquor that is from an unstamped retail container; and

(b) the liquor is alcoholic liquor to which this Schedule applies.
(2) It is a defence for a person charged with an offence under this paragraph to prove that the retail container in question was not required to be stamped.

(3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(4) Where an offence is committed under this paragraph, all unstamped retail containers of alcoholic liquor to which this Schedule applies that are on the premises at the time of the offence are liable to forfeiture (together with their contents).

(5) For the purposes of this Schedule a person is a “manager” of premises if—

(a) is entitled to control their use,
(b) is entrusted with their management, or
(c) is in charge of them.

Alcohol sales ban following conviction for offence under paragraph 6

(1) A court by or before which a person is convicted of an offence under paragraph 6 above may make an order prohibiting the use of the premises in question for the sale of alcoholic liquors during a period specified in the order.

(2) The period specified in an order under this paragraph shall not exceed six months; and the first day of the period shall be the day specified as such in the order.

(3) If a manager of premises suffers the premises to be used in breach of an order under this paragraph, he commits an offence and is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

Penalty for altering duty stamps

(1) This paragraph applies where a person—

(a) alters a type A stamp, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
(b) so alters a type B stamp after the label in which it is incorporated has been produced.

(2) His conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).

(3) The stamp, or the label in which it is incorporated, is liable to forfeiture.

Penalty for affixing wrong, altered or forged stamps, or over-labelling

(1) This paragraph applies where a person affixes to a retail container that is required to be stamped any of the items mentioned in sub-paragraphs (2) to (5) below.

(2) The first is—

(a) a type A stamp, or
(b) a label incorporating a type B stamp,

if the stamp is not a correct stamp for that container in accordance with regulations under this Schedule.

(3) The second is—
(a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
(b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.

(4) The third is an item that purports to be, but is not,—
(a) a type A stamp, or
(b) a label incorporating a type B stamp.

(5) The fourth is any label or other item affixed in such a way as to cover up all or part of—
(a) a type A stamp affixed to the container, or
(b) a type B stamp incorporated in a label affixed to the container, except where the label or other item is so affixed in accordance with regulations under this Schedule.

(6) The person’s conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).

(7) The container is liable to forfeiture (together with its contents).

Penalty for failing to comply with regulations

10 (1) If a person fails to comply with a requirement imposed by or under regulations under this Schedule—
(a) his conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties);
(b) any article in respect of which he fails to comply with the requirement is liable to forfeiture (including, in the case of a container, its contents).

(2) Regulations under this Schedule may make provision as to the amount by reference to which the penalty under sub-paragraph (1)(a) above is to be calculated.

Forfeiture of forged, altered or stolen duty stamps

11 (1) The following items are liable to forfeiture.

(2) The first is an item that purports to be, but is not,—
(a) a type A stamp, or
(b) a label incorporating a type B stamp.

(3) The second is—
(a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
(b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.

(4) The third is—
(a) a type A stamp, or
(b) a label incorporating a type B stamp, that is in a person’s possession unlawfully.
Interpretation

12 In this Schedule—

“duty stamp” has the meaning given by paragraph 1(5) above;
“prescribed” means prescribed in regulations made by the Commissioners;
“retail container” has the meaning given by paragraph 1(2) above;
“stamped” and “unstamped” are to be read in accordance with paragraph 1(4) above;
“type A stamp” has the meaning given by paragraph 1(5)(a) above;
“type B stamp” has the meaning given by paragraph 1(5)(b) above.

SCHEDULE 3

CONSEQUENTIAL AMENDMENTS

1, 2. .................................................. F302

Textual Amendments

F302 Sch. 3 paras. 1, 2 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note I

3, 4. .................................................. F303

Textual Amendments

F303 Sch. 3 paras. 3, 4 repealed by Weights and Measures Act 1985 (c. 72, SIF 131), s. 98(1), Sch. 13 Pt. II

M12 Licensing Act 1964

Marginal Citations


5 (1) The Licensing Act 1964 shall be amended as provided in this paragraph.

(2) .................................................. F304

(3) In section 201(1)—

F305(a) in the definition of “sale by retail”, for the words following “section” there shall be substituted the words “4(4) of the Alcoholic Liquor Duties Act 1979 ”; and]

(b) in the appropriate place in alphabetical order there shall be inserted the following definition (in place of the definition repealed by this Act)— “wine” means wine or made-wine as defined in section 1 of the Alcoholic Liquor Duties Act 1979.
(4) In Part II of Schedule 9, in paragraph 4, for the words “section 307 of the Customs and Excise Act 1952)” there shall be substituted the words “section 1 of the Alcoholic Liquor Duties Act 1979”) “.

Textual Amendments
F304 Sch. 3 para. 5(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1
F305 Sch. 3 para. (3)(a) repealed (E.W.) by Licensing (Retail Sales) Act 1988 (c. 25, SIF 68A:1), s. 3(b)

Modifications etc. (not altering text)
C34 The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Textual Amendments
F306 Sch. 3 paras. 6, 7 repealed by S.I. 1981/231, Sch. 11

Marginal Citations
M13 Licensing Act (Northern Ireland) 1971

8 (1) ................................. F307
(2) ................................. F308
(4) ................................. F309
(5) ................................. F310

Textual Amendments
F307 Sch. 3 para. 8(1) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13
F308 Sch. 3 para. 8(2)(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1
F309 Sch. 3 para. 8(4) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13
F310 Sch. 3 para. 8(5) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1

Marginal Citations
M14 Licensing (Scotland) Act 1976

M14 Licensing (Scotland) Act 1976

M13 Licensing Act (Northern Ireland) 1971
In section 139(1) of the Licensing (Scotland) Act 1976 the following amendments shall be made, that is to say—

(a) in the definitions of “made-wine” and “wine”, for the words “Customs and Excise Act 1952” there shall be substituted the words “section 1 of the Alcoholic Liquor Duties Act 1979”;

(b) .......................................................  F311

Textual Amendments
F311 Sch. 3 para. 9(b) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1

Modifications etc. (not altering text)
C35 The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

SCHEDULE 4

REPEALS

Modifications etc. (not altering text)
C36 The text of Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
## SCHEDULE 4 – REPEALS

### Part I

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Short title</th>
<th>Event of repeal</th>
</tr>
</thead>
<tbody>
<tr>
<td>1939 c. 1</td>
<td>The Finance Act 1939.</td>
<td>Section 4.</td>
</tr>
<tr>
<td>1940 c. 8</td>
<td>The Finance Act 1940.</td>
<td>Section 3.</td>
</tr>
</tbody>
</table>

### Part II

**Exemptions of the Parliament of Northern Ireland**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Short title</th>
<th>Event of repeal</th>
</tr>
</thead>
<tbody>
<tr>
<td>1928 c. 1</td>
<td>The Finance Act (Northern Ireland) 1928.</td>
<td>Section 2.</td>
</tr>
<tr>
<td>1940 c. 8</td>
<td>The Finance Act (Northern Ireland) 1940.</td>
<td>Section 2.</td>
</tr>
<tr>
<td>1954 c. 16</td>
<td>The Finance Act (Northern Ireland) 1954.</td>
<td>Section 2.</td>
</tr>
</tbody>
</table>

### Part III

#### Northern Ireland and Ireland

<table>
<thead>
<tr>
<th>Year</th>
<th>Title</th>
<th>Issue of revival</th>
</tr>
</thead>
</table>
Changes to legislation:
There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to:
- s. 37 and cross-heading inserted by 2011 c. 11 Sch. 1 para. 1
- s. 36 heading substituted by 2011 c. 11 Sch. 1 para. 4(6)
- s. 36H cross-heading inserted by 2011 c. 11 s. 14(6)
- s. 36A cross-heading substituted by 2011 c. 11 s. 14(3)
- s. 36D heading words inserted by 2011 c. 11 s. 14(4)(b)
- s. 36F heading words inserted by 2011 c. 11 s. 14(5)(b)
- s. 36D heading words inserted by 2011 c. 11 Sch. 1 para. 6(3)
- s. 36F heading words inserted by 2011 c. 11 Sch. 1 para. 7(3)
- s. 1(2) words repealed by 1995 c. 4 Sch. 29 Pt. 1(3)
- s. 1(3) words omitted by 2012 c. 14 Sch. 39 para. 51(2)(a)
- s. 1(5) words omitted by 2012 c. 14 Sch. 39 para. 51(2)(b)
- s. 1(6) words substituted by S.I. 2010/1914 art. 2
- s. 1(7) omitted by 2012 c. 14 Sch. 39 para. 52(1)(a)
- s. 2(1) words repealed by 1995 c. 4 Sch. 29 Pt. 1(3)
- s. 2(7) words repealed by 1995 c. 4 Sch. 29 Pt. 1(3)
- s. 2(8) words repealed by 1995 c. 4 Sch. 29 Pt. 1(3)
- s. 4 words repealed by 2003 c. 17 Sch. 6 para. 72Sch. 7
- s. 4(1) words inserted by 1995 c. 4 Sch. 2 para. 1(c)
- s. 4(1) words inserted by 2011 c. 11 Sch. 1 para. 3
- s. 4(1) words inserted by 2015 c. 11 s. 54(2)(a)
- s. 4(1) words omitted by 2012 c. 14 Sch. 39 para. 51(3)
- s. 4(1) words repealed by S.S.I. 2009/248 Sch. 2
- s. 4(1) words repealed by 1995 c. 4 Sch. 29 Pt. 1(3)
- s. 4(1) words substituted by 1995 c. 4 Sch. 2 para. 1(a)
- s. 4(1) words substituted by 1995 c. 4 Sch. 2 para. 1(b)
- s. 4(1) words substituted by 1995 c. 4 Sch. 2 para. 1(d)
- s. 4(3) words inserted by 2015 c. 11 s. 54(2)(b)
- s. 4(4) words inserted by 2015 c. 11 s. 54(2)(c)
- s. 5 sum substituted by 2009 c. 10 s. 11(2)
- s. 5 word substituted by 2008 c. 9 s. 11(2)
- s. 5 word substituted by 2010 c. 13 s. 9(2)
- s. 5 word substituted by 2011 c. 11 s. 13(2)
- s. 5 word substituted by 2013 c. 29 s. 180(2)
- s. 5 word substituted by 2015 c. 11 s. 53(2)
- s. 5 word substituted by 2017 c. 10 s. 21(2)
- s. 5 words substituted by 2012 c. 14 s. 186(2)
- s. 6 omitted by 2012 c. 14 Sch. 39 para. 52(1)(b)
- s. 9 repealed by 1995 c. 4 Sch. 2 para. 2Sch. 29 Pt. 1(3)
- s. 10 words substituted by 1995 c. 4 Sch. 2 para. 3
- s. 12(4) repealed by 2006 c. 25 s. 5(1)(a)Sch. 26 Pt. 1(1)
- s. 14 repealed by 2006 c. 25 s. 5(1)(b)Sch. 26 Pt. 1(1)
- s. 15(4) repealed by 2006 c. 25 s. 5(1)(c)Sch. 26 Pt. 1(1)
- s. 17(2)(a) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(2)
- s. 18(5) repealed by 2006 c. 25 s. 5(1)(d)Sch. 26 Pt. 1(1)
- s. 21 repealed by 2006 c. 25 s. 5(1)(e)Sch. 26 Pt. 1(1)
- s. 22 repealed by 2012 c. 14 s. 187(1)
- s. 24 repealed by 2006 c. 25 s. 5(1)(f)Sch. 26 Pt. 1(1)
- s. 24(1)(a) words substituted by 1995 c. 4 Sch. 2 para. 4
- s. 25(1)(d) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(3)
- s. 26 repealed by 2006 c. 25 s. 5(1)(g)Sch. 26 Pt. 1(1)
s. 32 repealed by 2006 c. 25 s. 5(1)(h)Sch. 26 Pt. 1(1)

s. 35 repealed by 2006 c. 25 s. 5(1)(i)Sch. 26 Pt. 1(1)

s. 36(1A) words inserted by 2011 c. 11 Sch. 1 para. 4(4)

s. 36(1AA) words substituted by 2011 c. 11 Sch. 1 para. 4(3)

s. 36(1AA)(a) sum substituted by 2009 c. 10 s. 11(3)

s. 36(1AA)(a) word substituted by 2005 c. 7 s. 2

s. 36(1AA)(a) word substituted by 2006 c. 25 s. 3

s. 36(1AA)(a) word substituted by 2007 c. 11 s. 5(2)

s. 36(1AA)(a) word substituted by 2008 c. 9 s. 11(3)

s. 36(1AA)(a) word substituted by 2010 c. 13 s. 9(3)

s. 36(1AA)(a) word substituted by 2011 c. 11 s. 13(3)

s. 36(1AA)(a) word substituted by 2012 c. 14 s. 186(3)(b)

s. 36(1AA)(a) word substituted by 2013 c. 29 s. 180(3)(b)

s. 36(1AA)(a) word substituted by 2011 c. 11 Sch. 1 para. 4(5)

s. 36(2) words inserted by 2011 c. 11 Sch. 1 para. 5

s. 36B(5) words inserted by 2011 c. 11 Sch. 1 para. 169

s. 36D(2) words inserted by 2011 c. 11 Sch. 1 para. 6(2)

s. 36F(2) words inserted by 2011 c. 11 s. 14(5)(a)

s. 36F(2) words inserted by 2011 c. 11 Sch. 1 para. 7(2)

s. 36G(1)(a) words substituted by 2011 c. 11 Sch. 1 para. 8(2)

s. 36G(2)(a) words substituted by 2011 c. 11 Sch. 1 para. 8(3)

s. 36G(3)(a) words substituted by 2011 c. 11 Sch. 1 para. 8(4)

s. 36G(4) words substituted by 2011 c. 11 Sch. 1 para. 8(5)(a)

s. 36G(4) words substituted by 2011 c. 11 Sch. 1 para. 8(5)(b)

s. 36H(1) words substituted by 2011 c. 11 Sch. 1 para. 9

s. 37(4) word substituted by 2012 c. 14 s. 186(4)

s. 37(4) word substituted by 2013 c. 29 s. 180(4)

s. 37(4) word substituted by 2014 c. 26 s. 76(3)

s. 37(4) word substituted by 2015 c. 11 s. 53(4)

s. 37(4) word substituted by 2017 c. 10 s. 21(4)

s. 41 words substituted by 2011 c. 11 Sch. 1 para. 10

s. 42 repealed by 1998 c. 36 s. 5(1)Sch. 27 Pt. 1(1) Note

s. 47(5) words omitted by 2008 c. 9 Sch. 41 para. 25(c)(i)

s. 49(1) words substituted by 2011 c. 11 Sch. 1 para. 11(a)

s. 49(1) words substituted by 2011 c. 11 Sch. 1 para. 11(b)

s. 49A(2) words substituted by 2011 c. 11 Sch. 1 para. 12

s. 54 words substituted by 2006 c. 25 s. 5(3)

s. 54(5) words omitted by 2008 c. 9 Sch. 41 para. 25(c)(ii)

s. 55(4A) words substituted by 2006 c. 25 s. 5(4)

s. 55(5)(b) words omitted by 2012 c. 14 Sch. 39 para. 51(4)

s. 55(5)(d) words substituted by 2006 c. 25 s. 5(4)

s. 55(6) words omitted by 2008 c. 9 Sch. 41 para. 25(c)(iii)

s. 55A repealed by 2006 c. 25 s. 5(1)(j)Sch. 26 Pt. 1(1)

s. 62(1A)(a) sum substituted by 2009 c. 10 s. 11(4)(a)

s. 62(1A)(a) sum substituted by 2019 c. 1 s. 54(2)

s. 62(1A)(a) word substituted by 2007 c. 11 s. 5(3)(a)

s. 62(1A)(a) word substituted by 2008 c. 9 s. 11(4)(a)

s. 62(1A)(a) word substituted by 2010 c. 13 s. 9(4)(a)

s. 62(1A)(a) word substituted by 2011 c. 11 s. 13(4)(a)

s. 62(1A)(a) word substituted by 2012 c. 14 s. 186(5)(a)

s. 62(1A)(a) word substituted by 2013 c. 29 s. 180(5)(a)
– s. 80 words substituted by 1995 c. 4 Sch. 2 para. 5(b)
– s. 80 words substituted by 1995 c. 4 Sch. 2 para. 5(c)
– s. 80 words substituted by 1995 c. 4 Sch. 2 para. 5(d)
– s. 82 repealed by 2006 c. 25 s. 5(1)-(o)Sch. 26 Pt. 1(1)
– s. 90(2) words inserted by 2015 c. 11 s. 54(4)(b)
– Sch. 1 Table Pt. 1 substituted by 2005 c. 7 s. 3
– Sch. 1 Table Pt. 1 substituted by 2006 c. 25 s. 4
– Sch. 1 Table Pt. 1 substituted by 2007 c. 11 s. 5(4)
– Sch. 1 Table substituted by 2008 c. 9 s. 11(5)
– Sch. 1 substituted by 2009 c. 10 s. 11(5)
– Sch. 1 substituted by 2010 c. 13 s. 9(6)
– Sch. 1 Table substituted by 2011 c. 11 s. 13(5)
– Sch. 1 substituted by 2012 c. 14 s. 18(6)
– Sch. 1 Table substituted by 2013 c. 29 s. 18(6)
– Sch. 1 Table Pt. 1 substituted by 2014 c. 26 s. 76(5)
– Sch. 1 Table Pt. 1 substituted by 2016 c. 24 s. 155(3)
– Sch. 1 substituted by 2017 c. 10 s. 21(6)
– Sch. 1 substituted by 2019 c. 1 s. 56(2)
– Sch. 1 words substituted by 2015 c. 11 s. 53(6)
– Sch. 1 words substituted by 2019 c. 1 s. 54(2)
– Sch. 3 para. 5 repealed by 2003 c. 17 Sch. 7

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
– Act construed as one with 1995 c. 4 s. 5 by 1995 c. 4 s. 5(8)
– Act restricted by 1995 c. 4 s. 5(1)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):
– Pt. 6A inserted by 2015 c. 11 s. 54(3)
– s. 1(6A)-(6D) inserted by 2010 c. 13 s. 66
– s. 5A inserted by S.I. 2009/730 art. 16(1)
– s. 36(1AA)(za) inserted by 2011 c. 11 s. 14(2)(a)
– s. 36(1AA)(za) word substituted by 2012 c. 14 s. 186(3)(a)
– s. 36(1AA)(za) word substituted by 2013 c. 29 s. 180(3)(a)
– s. 36(1AA)(za) word substituted by 2014 c. 26 s. 76(2)(a)
– s. 36(1AA)(za) word substituted by 2015 c. 11 s. 53(3)(a)
– s. 36(1AA)(za) word substituted by 2017 c. 10 s. 21(3)(a)
– s. 36(1ZAA) inserted by 2011 c. 11 Sch. 1 para. 4(2)
– s. 62(1A)(ba) inserted by 2019 c. 1 s. 55(2)(b)
– s. 62B(1A) inserted by 2019 c. 1 s. 55(3)(c)
– s. 62B(4)(aa) inserted by 2019 c. 1 s. 55(3)(e)(iii)
– s. 62B(7)-(10) inserted by 2019 c. 1 s. 55(3)(g)
– s. 71(4A) inserted by 2003 c. 17 Sch. 6 para. 73(a)
– s. 90(1A) inserted by 2015 c. 11 s. 54(4)(a)
– Sch. 2A para. 5(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(a)
– Sch. 2A para. 6(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(b)
– Sch. 2A para. 7(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(c)
– Sch. 2A para. 1(3)(a) words inserted by S.I. 2006/144 art. 2(a)
– Sch. 2A para. 1(3)(b) words substituted by S.I. 2006/144 art. 2(b)
– Sch. 2B inserted by 2015 c. 11 s. 54(5)

Commencement Orders yet to be applied to the Alcoholic Liquor Duties Act 1979
Commencement Orders bringing legislation that affects this Act into force:
– S.I. 2005/1523 art. 2 commences (1995 c. 4)
– S.I. 2005/3056 art. 23 commences (2003 c. 17)
- S.I. 2006/201 art. 2 Commencement Order
- S.I. 2009/511 art. 2 commences (2008 c. 9)
- S.S.I. 2007/472 arts. 23Sch. 12 commences (2005 asp 16)