



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART II

#### SPIRITS

##### *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.

#### **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.

#### **8 Repayment of duty in respect of spirits used for medical or scientific purposes**

(1) If any person proves to the satisfaction of the Commissioners that any spirits on which duty has been paid have been delivered to him and have been used—

- (a) solely in the manufacture or preparation of any article recognised by the Commissioners as being used for medical purposes; or
- (b) for scientific purposes,

he shall, subject to such conditions as the Commissioners may by regulations impose, be entitled to obtain from the Commissioners the repayment of the duty paid thereon.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable on summary conviction to a penalty of £100.

**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 then, in addition to any other penalty he may have incurred, he shall be liable on summary conviction to a penalty of £50.

**11 Relief from duty on imported goods not for human consumption containing spirits**

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.