



Finance Act 1990

1990 CHAPTER 29

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

8 Spirits methylated abroad

- (1) In section 4(1) of the Alcoholic Liquor Duties Act 1979, for the definition of “methylated spirits” there shall be substituted—

““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;”.

- (2) This section shall come into force on 1st January 1991.