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STATUTORY INSTRUMENTS

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**1979 No. 241**

**CUSTOMS AND EXCISE**

**The Alcoholic Liquors (Amendment of Enactments Relating  
To Strength and To Units of Measurement) Order 1979**

<i>Made</i>	- - - - -	<i>5th March 1979</i>
<i>Laid before the House of Commons</i>	- -	<i>12th March 1979</i>
<i>Coming into Operation</i>		<i>1st January 1980</i>

**THE ALCOHOLIC LIQUORS (AMENDMENT OF  
ENACTMENTS RELATING TO STRENGTH AND  
TO UNITS OF MEASUREMENT) ORDER 1979**

1. This Order may be cited as the Alcoholic Liquors (Amendment...
2. The customs and excise Acts specified in the following provisions...

*Amendment to the Finance Act 1969*

3. The Finance Act 1969 shall be amended by substituting, in...

*Amendments to the Alcoholic Liquor Duties Act 1979*

4. The Alcoholic Liquor Duties Act 1979 shall be amended in...
5. In section 1 (the dutiable alcoholic liquors)—
6. For section 2 (ascertainment of strength, etc., of spirits, etc.),...
7. In section 3 (ascertaining gravity of liquids), for the words...
8. In section 4 (interpretation)— (a) in subsection (1)—
9. In section 5 (charge of excise duty on spirits), for...
10. In section 12(5) (licence to manufacture spirits), for the words...
11. In section 14 (duty on spirits—attenuation charge)—
12. For section 16(3) and (4) (racking of duty-paid spirits at...
13. For section 20(1) and (2) (penalty for excess or deficiency...
14. In section 21(3) (restrictions relating to rectifiers), for the words...
15. In section 22 (drawback on British compounds and spirits of...
16. In section 23 (allowance on British compounds)—
17. In section 26(1) and (2) (importation and exportation of spirits),...
18. In section 27 (spirits consignment and spirits advice notes)—
19. In section 30(1)(b) (special provisions as to spirits advice and...

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20. In section 36 (charge of excise duty on beer), for...
21. In section 37 (charge of duty on beer)—
22. In section 45(a) (repayment of duty on beer used as...
23. In section 57 (mixing of made-wine and spirits), for the...
24. In section 58 (mixing of wine and spirits), for the...
25. In section 60(1)(a) (repayment of duty on wine and made-wine...
26. In section 62(1) (excise duty on cider), for the words...
27. In section 63(a) (repayment of duty on imported cider used...
28. In section 65(8) (excise licence to deal wholesale in certain...
29. In section 66(1)(a) (excise licence not required for sale of...
30. For section 68 (penalty for excess in stock of wholesaler...
31. In section 71(2)(b) (penalty for mis-describing liquor as spirits), for...
32. In section 74(b) (liquor to be deemed spirits), for the...
33. In section 75(7) (dealing wholesale in methylated spirits), for the...
34. In section 76(5) (selling methylated spirits by retail), for the...
35. For section 78(1) and (2) (additional provisions relating to methylated...
36. In section 82(1)(c) (power to make regulations with respect to...
37. For Schedule 1 (rates of duty on wine), substitute the...
38. For Schedule 2 (rates of duty on made-wine), substitute the...

*Amendments to the Customs and Excise Management Act 1979*

39. The Customs and Excise Management Act 1979 shall be amended...
40. In section 105(1)(b) (certain sales permitted without excise licence), for...
41. In section 140 (forfeiture of spirits), omit in paragraphs (a)...

Signature

Explanatory Note