

# **TIED PUBS (SCOTLAND) ACT 2021**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 3: Interpretation**

##### *Section 22: Other expressions*

52. This section defines certain other terms used in the Act.
53. The definition of “beer” and “cider” is taken from section 1 of the Alcoholic Liquor Duties Act 1979. In the 1979 Act, beer is defined to include “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 is of a strength exceeding 0.5 per cent”. Cider is defined as exceeding 1.2 per cent but being less than 8.5 per cent in strength.
54. The definition of “group undertaking” is from section 1161 of the Companies Act 2006, which defines it as follows:  
“group undertaking”, in relation to an undertaking, means an undertaking which is—  
(a) a parent undertaking or subsidiary undertaking of that undertaking, or  
(b) a subsidiary undertaking of any parent undertaking of that undertaking.
55. “Parent undertaking” and “subsidiary undertaking” are themselves defined in section 1162 of the 2006 Act.<sup>1</sup>

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**1** Companies Act 2006, section 1162. Available at:

<http://www.legislation.gov.uk/ukpga/2006/46/part/38/crossheading/meaning-of-undertaking-and-related-expressions>.