

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1969, Cross Heading: Definition of whisky. (See end of Document for details)

SCHEDULE 7

MISCELLANEOUS PROVISIONS AS TO CUSTOMS AND EXCISE

[^{F1} Definition of whisky

Textual Amendments

F1 Sch. 7 repealed (*prosp.*) by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), Sch. 10 Pt. I

- 1 In relation to spirits distilled on or after 1st August 1969, section 243(1)(b) of the ^{M1}Customs and Excise Act 1952 (which defines Scotch whisky) shall cease to have effect, and for all purposes of customs and excise—
- (a) the expression “whisky” shall mean spirits which have been distilled from a mash of cereals which has been—
- (i) saccharified by the diastase of malt contained therein with or without other natural diastases approved for the purpose by the Commissioners; and
- (ii) fermented by the action of yeast; and
- (iii) distilled at [^{F2}an alcoholic strength (computed in accordance with section 2 of the ^{M2}Alcoholic Liquor Duties Act 1979) less than 94.8 per cent.] in such a way that the distillate has an aroma and flavour derived from the materials used,
- and which have been matured in wooden casks in warehouse for a period of at least three years;
- [the expression “Scotch whisky” shall have the same meaning as it has in ^{F3}(b) section 3(1) of the Scotch Whisky Act 1988;]
- [the expression “Scotch whisky” shall have the same meaning as it has in ^{F4}(b) Article 2(2) of the Scotch Whisky (Northern Ireland) Order 1988;]
- (c) the expression “blended whisky” or “blended Scotch whisky” shall mean a blend of a number of distillates each of which separately is entitled to the description whisky or Scotch whisky as the case may be;
- (d) the period for which any blended whisky or blended Scotch whisky shall be treated as having been matured as mentioned in sub-paragraph (a) of this paragraph shall be taken to be that applicable in the case of the most recently distilled of the spirits contained in the blend.

Textual Amendments

F2 Words substituted (1.1.1980) by S.I. 1979/241, art. 3

F3 Sch. 7 para. 1(b) substituted (E.W.S.) by Scotch Whisky Act 1988 (c. 22, SIF 109:1), s. 3(5)

F4 Sch. 7 para. 1(b) substituted (N.I.) by S.I. 1988/1852(N.I. 19), art. 2(5)

Marginal Citations

M1 1952 c. 44.

M2 1979 c. 4.

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Textual Amendments

F5 Sch. 7 para. 2 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 4 Pt. I**

3 ... **F6**

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Textual Amendments

F6 Sch. 7 para. 3 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**

4,5. ... **F7]**

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Textual Amendments

F7 Sch. 7 paras. 4, 5 repealed by Hydrocarbon Oil (Custom and Excise) Act 1971 (c. 12), **Sch. 7**

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