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Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

An Act to consolidate the enactments relating to the excise duties on spirits, beer, wine, made-wine and cider together with certain other enactments relating to excise. [22nd February 1979]

Modifications etc. (not altering text)

C1 Act amended by Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 24(1)(3)** and by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), **s. 114(1)**

C2 Act modified by S.I. 1990/2167, **art. 5**

C3 Act restricted (*prosp.*) by 1995 c. 4, **s. 5(1)(6)**

Commencement Information

I1 Act wholly in force at 1.4.1979, see s. 93(2)

PART I

PRELIMINARY

1 The alcoholic liquors dutiable under this Act.

(1) Subsections (2) to (8) below define for the purposes of this Act the alcoholic liquors which are subject to excise duty under this Act, that is to say—

(a) spirits,

(b) beer,

(c) wine,

(d) made-wine, and

(e) cider;

and in this Act "dutiable alcoholic liquor" means any of those liquors and "duty" means excise duty.

[F1(2) "Spirits" means, subject to subsections (7) to (9) below—

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(a) spirits of any description which are of a strength exceeding 1.2 per cent

(b) any such mixture, compound or preparation made with spirits as is of a strength exceeding 1.2 per cent or

(c) liquors contained, with any spirits, in any mixture which is of a strength exceeding 1.2 per cent.,

but does not include methylated spirits.**]**

(3) "Beer" includes 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 **[**[F2]is**]** of a strength exceeding **[**[F3]0.5 per cent.**]**, but does not include—

(a) black beer the worts whereof before fermentation were of a specific gravity of 1200° or more; [F4]. . .

[F4](b) . . . . . .

(4) "Wine" means any liquor **[**[F5]which is of a strength exceeding 1.2 per cent and which is**]** obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.

(5) "Made-wine" means **[**[F6]subject to subsection (10) **[**[F7]and section 55B(1)**]** below**]** any liquor **[**[F5]which is of a strength exceeding 1.2 per cent and which is**]** obtained from the alcoholic fermentation of any substance or by mixing a liquor so obtained or derived from a liquor so obtained with any other liquor or substance but does not include wine, beer, black beer, spirits or cider.

(6) "Cider" means **[**[F7], subject to section 55B(1) below,**]** cider (or perry) of a strength **[**[F8]exceeding 1.2 per cent but**][**[F9]less than 8.5 per cent.**]** . . . [F10] obtained from the fermentation of apple or pear juice without the addition at any time of any alcoholic liquor or of any liquor or substance which communicates colour or flavour other than such as the Commissioners may allow as appearing to them to be necessary to make cider (or perry).

(7) Angostura bitters, that is to say, the aromatic flavouring essence commonly known as angostura bitters, shall be deemed not to be spirits, but this subsection does not apply for the purposes of sections 2, 5, 6 and 27 to 30 below.

(8) Methyl alcohol, notwithstanding that it is so purified or prepared as to be drinkable, shall not be deemed to be spirits nor shall naptha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.

[[F11](9) Any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with spirits and is not of a description specified in an order made by the Treasury by statutory instrument shall be deemed not to be spirits.

(10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.**]**

Textual Amendments

F1 S. 1(2) substituted (1.1.1993) by S.I. 1992/3158, **reg. 2(2)**

F2 Word in s. 1(3) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 2(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**

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F3 Words in s. 1(3) substituted (27.7.1993 with application in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, **s. 3(1)(3)**.

F4 Word "or" and s. 1(3)(b) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 2(b), **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**

F5 Words in s. 1(4)(5) inserted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by 1995 c. 4, **s. 1(2)(5)**

F6 Words inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), **Sch. 1 Part II para. 1(3)**

F7 Words in s. 1(5) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 5(2)(a)(5)**
Words in s. 1(6) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 5(2)(b)(5)**

F8 Words in s. 1(6) inserted (1.5.1995 with effect as mentioned in s. 1(6) of the amending Act) by 1995 c. 4, **s. 1(3)(6)**

F9 Words substituted by Finance Act 1984 (c. 43, SIF 40:1), **s. 1(5)(6)**

F10 Words repealed by S.I. 1979/241, **art. 5(b)**

F11 S. 1(9)(10) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), **Sch. 1 Part II para. 1(4)**

[F12 2 Ascertainment of strength volume and weight of alcoholic liquors.

(1) Subject to subsections (5) and (6) below, this section applies to spirits, **[**F13anything that would be spirits if it were of a strength exceeding 1.2 per cent.,**]**methylated spirits and any fermented liquor other than wash, and "liquor" shall be construed accordingly.

(2) For all purposes of this Act—

(a) except where some other measure of quantity is specified, any computation of the quantity of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;

(b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20_C; and

(c) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor (inclusive of the alcohol contained in it);

and in this Act, unless the context otherwise requires—

"alcohol" means ethyl alcohol; and

"strength" in relation to any liquor, means its alcoholic strength computed in accordance with this section, the ratio referred to in paragraph (c) above being expressed as a percentage.

(3) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of any liquor, and any such regulations may provide that in computing for any purpose the strength of any liquor any substance contained therein which is not alcohol or distilled water may be treated as if it were.

F14(3A) **[** Without prejudice to the generality of subsection (3) above, regulations under that subsection may provide that for the purpose of charging duty on any spirits, **[**F15beer,**][**F16cider,**]** wine or made-wine contained in any bottle or other container, the strength, weight or volume of the **[**F17liquor in that bottle or other container**]** may be ascertained by reference to any information given on the bottle or other container by means of a label or otherwise or to any documents relating to the bottle or other container.**]**

(4) Different regulations may be made under subsection (3) above for different purposes.

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(5) Nothing in this section shall prevent the strength, weight or volume of **[**[F18]beer,**]** wine, made-wine or cider from being computed for the purpose of charging duty thereon by methods other than that provided in this section.

[F19](6) . . . . . .

(7) Except as provided in subsection (8) below, where the quantity of alcohol contained in any spirits or in any methylated spirits falls to be computed in accordance with this section on or after 1st January 1980 and the quantity of those spirits or methylated spirits was last computed in accordance with this section before that date the following conversion factor shall be applied in making the first-mentioned computation, that is to say, one gallon of spirits at proof shall be taken to be equivalent to 2·595 litres of alcohol.

(8) The Commissioners may, if they think fit in any particular case, require the quantity of alcohol contained in any spirits or methylated spirits falling within subsection (7) above to be computed in accordance with this section without applying the conversion factor specified in that subsection.**]**

Subordinate Legislation Made

P1 S. 2: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I. 1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

F12 S. 2 substituted by S.I. 1979/241, **art. 6**
F13 Words in s. 2(1) inserted (1.1.1993) by S.I. 1992/3158, **reg. 2(3)**.
F14 S. 2(3A) inserted by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 8 Pt. II para. 10**
F15 Word in s. 2(3A) inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s.7(4)(5), **Sch. 2 para. 3(1)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.
F16 Word in s. 2(3A) inserted (19.3.1997) by 1997 c. 16, **s. 5(3)(a)**
F17 Words in s. 2(3A) substituted (19.3.1997) by 1997 c. 16, **s. 5(3)(b)**
F18 Word in s. 2(5) inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 3(2)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.
F19 S. 2(6) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 3(3), **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

3 Meaning of and method of ascertaining gravity of liquids.

(1) For the purposes of the Customs and Excise Acts 1979—

(a) "gravity", in relation to any liquid, means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at **[**[F20]20_C**]**;

(b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by 1,000; and

(c) "original gravity", in relation to any liquid in which fermentation has taken place, means its gravity before fermentation.

(2) The gravity of any liquid at any time shall be ascertained by such means as the Commissioners may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

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(3) [F21]. . ., where for any purposes of the Customs and Excise Acts 1979 it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Commissioners may by regulations prescribe.

(4) Different regulations may be made under subsection (3) above in relation to different liquids.

[F22](5) . . . . . .

Subordinate Legislation Made

P2 S. 3: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I.1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

F20 Words substituted by S.I. 1979/241, **art. 7**

F21 Words in s. 3(3) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 4(a), **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F22 S. 3(5) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 4(b), **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

4 Interpretation.

(1) In this Act, unless the context otherwise requires,—

[[F23]"alcohol" has the meaning given by section 2 above;**]**

"authorised methylator" means a person authorised to methylate spirits under section 75(1) below;

"beer" has the meaning given by section 1 above;

"black beer" means beer of the description called or similar to black beer, mum, spruce beer or Berlin white beer, and any other preparation (whether fermented or not) of a similar character;

[F24] . . .

"British compounded spirits" means spirits which have, in the United Kingdom, had any flavour communicated thereto or ingredient or material mixed therewith, not being methylated spirits;

"case", in relation to dutiable alcoholic liquor, means 1 dozen units each consisting of a container holding not less than **[**[F25]65 nor more than 80 centilitres**]**, or the equivalent of that number of such units made up wholly or partly of containers of a larger or smaller size;

"cider" has the meaning given by section 1 above;

"compounder" means a person holding a licence as a compounder under section 18 below;

"distiller", means a person holding a distiller's licence under section 12 below;

"distiller's licence" has the meaning given by section 12(1) below;

"distiller's warehouse" means a place of security provided by a distiller and approved by the Commissioners under section 15(1) below;

"distillery" means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

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"dutiable alcoholic liquor" has the meaning given by section 1(1) above;

"duty" has the meaning given by section 1(1) above and "duty-paid", "duty-free" and references to drawback shall be construed accordingly;

"gravity" and "original gravity" have the meanings given by section 3 above;

"justices' licence" and "justices on-licence"—

(a) in the application of this Act to England and Wales have the meanings respectively given to them by sections 1(1) and 1(2)(a) of the [M1]Licensing Act 1964 and in both cases include a canteen licence granted under Part X and an occasional licence granted under section 180 of that Act;

(b) in the application of this Act to Northern Ireland mean a licence corresponding to the relevant licence such as is mentioned in paragraph (a) of this definition;

"licensed", in relation to a producer of wine or of made-wine, means a producer who holds a licence to produce wine or made-wine respectively under subsection (2) of section 54 or 55 below;

"licensed methylator" means a person holding a licence under section 75(2) below;

[F24] . . .

"made-wine" has the meaning given by section 1 above;

"the Management Act" means the [M2]Customs and Excise Management Act 1979;

[[F26]"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;**]**

[[F27]"package", in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;

"packager", in relation to beer, means a person carrying on the business of packaging beer;**]**

"the prescribed sum", in relation to the penalty provided for an offence, means—

(a) if the offence was committed in England or Wales . . . [F28], the prescribed sum within the meaning of **[**[F29]section 32 of the Magistrates' Court Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)**]**;

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of **[**[F30]subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)**]**;

(c) **[**[F31]if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);**]**

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"producer of made-wine" includes a person who renders made-wine sparkling and "produce", in relation to made-wine, shall be construed accordingly;

"producer of wine" includes a person who renders wine sparkling, and "produce", in relation to wine, shall be construed accordingly;

. . . [F32]

"rectifier" means a person holding a licence as a rectifier under section 18 below;

[[F33]"registered brewer" has the meaning given by section 47(1) below;**]**

" registered club" means a club which is for the time being registered within the meaning of the [M3]Licensing Act 1964 or which is for the time being a registered club within the meaning of the [M4]Licensing (Scotland) Act 1976 or which is for the time being a registered club within the meaning of the **[**[F34]Registration of Clubs (Northern Ireland) Order 1996**]**;

"retailer" means—

(a) in relation to dutiable alcoholic liquor, a person who sells such liquor by retail;

(b) . . . . . [F35]

"Scottish licence" includes a licence of a type described in Schedule 1 to the [M5]Licensing (Scotland) Act 1976, (other than an off-sale licence), an occasional licence granted in terms of section 33 of the said Act, an occasional permission granted in terms of section 34 of the said Act, and a licence granted in terms of section 40 of the said Act;

"spirits" has the meaning given by section 1 above;

. . . . . [F36]

"spirits of wine" means plain spirits of a strength of not less than **[**[F37]80 per cent.**]** manufactured in the United Kingdom;

[[F23]"strength", in relation to any liquor, has the meaning given by section 2 above;**]**

[[F38]"wholesale", in relation to dealing in dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not less than the following, namely—

(a) in the case of spirits, wine or made-wine, 9 litres or 1 case; or

(b) in the case of beer or cider, 20 litres or 2 cases;**]**

[[F38]"wholesaler" means a person who deals wholesale in dutiable alcoholic liquor;**]**

"wine" has the meaning given by section 1 above.

(2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Management Act

"the Commissioners"

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"container"
"the Customs and Excise Acts 1979"
"excise warehouse"
"goods"
"hovercraft"
"importer"
. . . . . F39
. . . . . F40
"night"
"occupier"
"officer" and "proper" in relation to an officer
"ship" and "British ship"
"shipped"
"shipment"
"stores"
"tons register"
[F41"United Kingdom waters"**]**
"warehouse"
"warehousing regulations".

(4) For the purposes of this Act, selling by retail, in relation to dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not exceeding the following, that is to say—

(a) in the case of spirits, wine or made-wine, **[**F42 9 litres**]** or 1 case;

(b) in the case of beer or cider, **[**F42 21 litres**]** or 2 cases.

Textual Amendments

F23 Definition inserted by S.I. 1979/241, **art. 8(a)(i)**

F24 S. 4(1): definitions of "brewer", "brewer for sale" and "limited licence to brew beer" repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 5(2), **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**

F25 Words substituted by S.I. 1979/241, **art. 8(a)(ii)**

F26 Definition substituted by Finance Act 1990 (c. 29, SIF 40:1), **s. 8**

F27 S. 4(1): definitions of "package" and "packager" inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(3)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**

F28 Words repealed by S.I. 1984/703, (N.I. 3) Sch. 6 para. 9(*a*) and Sch. 7

F29 Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 180**

F30 S. 4(1): words in the definition of "the prescribed sum" (b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 20**

F31 Para. (*c*) of the definition of "the prescribed sum" inserted by SI 1984/703, (N.I. 3) Sch. 6 para. 9(*b*)

F32 Definition of "proof" repealed by S.I. 1979/241, **art. 8(a)(iv)**

F33 S. 4(1): definition of "registered brewer" inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(4)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**

F34 S. 4(1): words in definition of "registered club" substituted (20.2.1997) by S.I. 1996/3159 (N.I. 23), art. 52(2), **Sch. 7 para. 1**

F35 Para. (*b*) of the definition of "retailer" repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**

F36 Definitions repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**

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F37 Words substituted by S.I. 1979/241, **art. 8(a)(iii)**
F38 Definition substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 11**
F39 Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
F40 Words repealed by Territorial Sea Act 1987 (c. 49, SIF 29:1), **s. 3 Sch. 2**
F41 Expression inserted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 1 para. 5(1)**
F42 Words substituted by S.I. 1979/241, **art. 8(b)**

Marginal Citations
M1 1964 c. 26
M2 1979 c. 2
M3 1964 c. 26
M4 1976 c.26
M5 1976 c. 66

PART II

SPIRITS

Charge of excise duty

5 Spirits: charge of excise duty.

There shall be charged on spirits—

(a) imported into the United Kingdom; or

(b) distilled, or manufactured by any other process whatsoever, in the United Kingdom,

a duty of excise **[**[F43]at the rate of **[**[F44]£18.99**]** per litre of alcohol in the spirits**]**

Textual Amendments
F43 Words substituted by Finance Act 1982 (c. 39, SIF 40:1), **s. 1(1)(6)**
F44 Word in s. 5 substituted (*retrospective* to 6pm on 26.11.1996) by 1997 c. 16, **s. 1(1)(3)**

Modifications etc. (not altering text)
C4 S. 5 restricted (27.7.1993) by 1993 c. 34, **s. 8(1)**.

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.

[F45]6A . . . . . .

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Textual Amendments

F45 S. 6A repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

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.

Modifications etc. (not altering text)

C5 S. 7 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(i)**

[F46 8 Remission of duty in respect of spirits used for medical or scientific purposes.

(1) Where a person proposes to use spirits—

(a) in the manufacture or preparation of any article recognised by the Commissioners as being an article used for medical purposes; or

(b) for scientific purposes,

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 that use without payment of the duty chargeable thereon.

(2) If any person contravenes or fails to comply with any condition imposed under this section **[**F47his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]]**

Textual Amendments

F46 S. 8 substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 6(1)**

F47 Words in s. 8(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 15** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C6 S. 8 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(ii)**

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.

Modifications etc. (not altering text)

C7 S. 9 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(iii)**

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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 **[**[F48] his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]**.

Textual Amendments

F48 Words in s. 10(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 16** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C8 S. 10 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(iv)**

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.

Manufacture of spirits

12 Licence to manufacture spirits.

(1) No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose under this section (referred to in this Act as a "distiller's licence").

(2) . . . . . [F49]

(3) . . . . . [F50]

(4) The Commissioners may refuse to grant a distiller's licence in respect of any premises on which, from their situation with respect to premises used by a rectifier, **[**[F51]registered brewer**]** or vinegar-maker, they think it inexpedient to allow the manufacture of spirits **[**[F52]and they may at any time revoke a licence in respect of any premises if, by reason of circumstances arising since the grant of the licence, they could by virtue of this subsection refuse to grant a licence in respect of those premises**]**.

(5) Where the largest still to be used on any premises in respect of which a distiller's licence is sought for the manufacture of spirits by distillation of a fermented liquor is of less than **[**[F53]18 hectolitres**]** capacity, the Commissioners may refuse to grant the licence or may grant it only subject to such conditions as they see fit to impose **[**[F54]and

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where the largest still so used on any premises in respect of which a licence is held is of less than that capacity, the Commissioners may revoke the licence or attach to it such conditions as they see fit to impose**]**.

(6) F55

Textual Amendments

F49 S. 12(2) repealed by Finance Act 1986 (c. 41, SIF 40:1), **ss. 8(2)**(*a*), 114, Sch. 23 Pt IV

F50 S. 12(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F51 Words in s. 12(4) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F52 Words added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 3(2)**

F53 Words substituted by S.I. 1979/241, **art. 10**

F54 Words added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 3(3)**

F55 S. 12(6)–(9) repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 9, 132, **Sch. 19 Part I**
(subsection (6A) having been added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 3(4)**)

13 Power to make regulations relating to manufacture of spirits.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

(a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;

(b) for securing and collecting the duty on spirits manufactured in the United Kingdom; and

(c) regulating the removal of spirits from a distillery;

and different regulations may be made in respect of manufacture for different purposes or by different processes.

[F56(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

(a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and

(b) impose or provide for the imposition of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(*b* above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.**]**

(2) Where—

(a) the Commissioners are satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits; or

(b) the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

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they may direct that, subject to compliance with such conditions as they think proper to impose, such of the provisions of this Act relating to the manufacture of, or manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

[[F57](2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.**]**

(3) If, save as provided in subsection (2) above, any person contravenes or fails to comply with any regulation made under subsection (1) above **[**[F58]or with any condition, restriction or requirement imposed under such a regulation**][**[F59]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]** and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, **[**[F59]in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, restriction or requirement, shall be liable to forfeiture.**]**

[F60](4) . . . . . .

(5) If any person in whose case a direction is given by the Commissioners under subsection (2) above acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, **[**[F61]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture**]**.

Subordinate Legislation Made

P3 S. 13: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I. 1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

F56 S. 13(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 12**(*a*)

F57 S. 13(2A) inserted by Finance Act 1985 (c. 54, SIF 40:1), **s. 6 Sch. 3 para. 1**

F58 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 8 Pt. II para. 12**(*b*)

F59 Words in s. 13(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 17(1)(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F60 S. 13(4) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. II para. 17(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**

F61 Words in s. 13(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 17(3)**; S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C9 S. 13(3) excluded by S.I. 1982/611, **reg. 23(1)(2)**

14 Duty on spirits—attenuation charge.

(1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.

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[[F62](2) There shall be calculated the quantity of alcohol capable of being produced from any wort and wash made at the distillery on the assumption that from every hectolitre of wort and wash 1 litre of alcohol will be produced for every **[**[F63]8 degrees**]** of attenuation, that is to say, for every **[**[F63]8 degrees**]** of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of litres of wort and wash or any less number of degrees of attenuation.**]**

(3) The gravity of wort or wash for the purposes of subsection (2) above shall be taken as that declared by the distiller except that, if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.

(4) There shall be ascertained the quantity **[**[F64]of alcohol contained in**]** the spirits and feints produced at the distillery after deducting **[**[F65]the quantity of alcohol contained in**]** the feints remaining at the end of the last preceding distillation period.

(5) If the quantity calculated under subsection (2) above exceeds the quantity ascertained under subsection (4) above the duty on spirits shall, subject to subsection (6) below, be charged and become payable immediately on that excess.

(6) The Commissioners may make such allowance as in their opinion is reasonable from any charge under this section on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident **[**[F66]or from some other legitimate cause**]**.

(7) In this section, "distillation period" means the period prescribed by regulations under section 13(1) above for the purpose of taking account of feints and spirits produced.

Textual Amendments

F62 S. 14(2) substituted by S.I. 1979/241, **art. 11(a)**
F63 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt II para. 13**
F64 Words substituted by S.I. 1979/241, **art. 11(b)**
F65 Words inserted by S.I. 1979/241, **art. 11(b)**
F66 Words in s. 14(6) added (25.7.1985) by Finance Act 1985 (c. 54, SIF 40:1), s. 6(1), **Sch. 3 para. 2**

15 Distiller's warehouse.

(1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Commissioners and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured.

[[F67](2) The Commissioners may approve such a place of security for such periods and subject to such conditions as they think fit.**]**

(3) A place of security for the time being approved by the Commissioners under subsection (1) above is referred to in this Act as a "distiller's warehouse".

(4) A distiller who provides a distiller's warehouse shall, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge

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thereof, and if he fails so to do **[**[F68]his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but nothing**]** in this subsection shall prejudice any power of the Commissioners to require the provision of accommodation as a condition of their approval of any other premises or place under the Customs and Excise Acts 1979.

[[F69](5) Where, after the approval of a distiller's warehouse, the distiller by whom it is provided makes, without the previous consent of the Commissioners, an alteration in or addition to that warehouse, the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(6) The Commissioners may make regulations—

(a) regulating the warehousing of spirits in a distiller's warehouse;

(b) permitting, in so far as it appears to them necessary in order to meet the circumstances of any special case and subject to such conditions as they see fit to impose, the deposit by a distiller in his distiller's warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;

(c) for securing the duties on spirits so warehoused;

and subject to any such regulations, the provisions of Parts VIII and X of the Management Act, except sections 92 and 96, shall apply in relation to a distiller's warehouse and spirits warehoused therein as they apply in relation to an excise warehouse approved under subsection (1) of section 92 of that Act and goods warehoused therein.

(6A) . . . . . [F70]

(7) If any person contravenes or fails to comply with any regulation made under subsection (6) above **[**[F71]or with any condition . . . [F72] imposed under such a regulation**][**[F73]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes any such regulation, or fails to comply with any such regulation or condition, shall be liable to forfeiture.**]**

[F74](8) . . . . . .

(9) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of a distiller's warehouse.

Subordinate Legislation Made

P4 S. 15: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I. 1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

F67 S. 15(2) substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14**(*a*)

F68 Words in s. 15(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F69 S. 15(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F70 S. 15(6A)(6B)(inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14**(*b*)) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 5, 114, **Sch. 3 para. 8**(*a*), Sch. 23 Pt. I

F71 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14**(*c*)

F72 Words repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 5, 114, **Sch. 3 para. 8**(*b*), Sch. 23 Pt. I

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F73 Words in s. 15(7) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F74 S. 15(8) repealed (1.1.1995) by 1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 18(4), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C10 S. 15(7) excluded by S.I. 1982/611, **reg. 23(1)(2)**

C11 S. 15(7) restricted by S.I. 1988/809, **reg. 6**

16 Racking of duty-paid spirits at distillery.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the racking at a distillery of duty-paid spirits.

(2) If any person contravenes or fails to comply with any regulation made under this section, **[**[F75]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

[[F76](3) If on an officer's taking stock of duty-paid spirits racked at a distillery, a greater quantity of alcohol is found at the place of racking than ought to be there according to any accounts required by regulations made under this section to be kept thereof then—

(a) duty shall be charged on the excess; and

(b) if the excess amounts to more than 1 per cent. of the quantity of alcohol lawfully brought into the place of racking since stock was last taken, such a quantity of spirits as contains an amount of alcohol equal to that excess shall be liable to forfeiture, and **[**[F77]there shall be deemed to have been conduct by the distiller attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(4) Paragraph (b) of subsection (3) above shall not apply where the excess of alcohol is less than 3 litres.**]**

Textual Amendments

F75 Words in s. 16(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 19(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F76 S. 16(3)(4) substituted by S.I. 1979/241, **art. 12**

F77 Words in s. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 19(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C12 S. 16 modified by S.I. 1983/947, **regs. 12**, 13

C13 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI**, regs. 11(c), 12

17 Offences in connection with removal of spirits from distillery, etc.

(1) If any person—

(a) conceals in or without the consent of the proper officer removes from a distillery any wort, wash, low wines, feints or spirits; or

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(b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed; or

(c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured, not being spirits which have been condemned or are deemed to have been condemned as forfeited,

he shall be guilty of an offence under this section and may be detained, and the goods shall be liable to forfeiture.

(2) A person guilty of an offence under this section shall be liable—

(a) on summary conviction, to a penalty of the prescribed sum or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or

(b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

Rectifying and compounding of spirits

18 Rectifier's and compounder's licences.

(1) No person shall rectify or compound spirits and keep a still for that purpose unless he holds an excise licence under this section as a rectifier.

(2) Except as permitted by the Commissioners and subject to such conditions as they see fit to impose, no other person shall compound spirits unless he holds an excise licence under this section as a compounder.

(3) . . . . . [F78]

(4) . . . . . [F79]

(5) The Commissioners may refuse to grant any person a licence as a rectifier in respect of any premises on which, from their situation with respect to a distillery, they think it inexpedient to allow the keeping of a still for rectifying or compounding spirits.

(6) Without prejudice to section 25 below and except as provided by this section, if any person rectifies or compounds spirits otherwise than under and in accordance with an excise licence under this Act so authorising him, **[**[F80]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F78 S. 18(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), **ss. 8(2)**(*a*), 114, Sch. 23 Pt. IV

F79 S. 18(4) repealed by Finance Act 1986 (c. 41, SIF 40:1) s. 114, Sch. 23 Pt. IV

F80 Words in s. 18(6) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 20** (with s. 19(3)); S.I. 1994/2679, **art. 3**

19 Regulation of rectifying and compounding.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

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(a) regulating the rectifying and compounding of spirits;

(b) regulating the receipt, storage, removal and delivery of spirits by rectifiers and compounders;

and different regulations may be made under this section for rectifiers and compounders.

[[F81](1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

(a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and

(b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(*b*) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.**]**

(2) If any person contravenes or fails to comply with any regulation made under this section **[**[F82]or with any condition, restriction or requirement imposed under any such regulation**]**, **[**[F83]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits and any other article in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, requirement or restriction, shall be liable to forfeiture.**]**

[F84](3) . . . . . .

Textual Amendments

F81 S. 19(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 15**(*a*)

F82 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 15**(*b*)

F83 Words in s. 19(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 21(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F84 S. 19(3) repealed (1.1.1995) by 1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 21(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**

20 Penalty for excess or deficiency in rectifier's stock.

[[F85](1) If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of a rectifier any excess of alcohol is found, such a quantity of spirits as contains an amount of alcohol equal to the excess shall be liable to forfeiture and **[**[F86]there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency of alcohol is found which cannot be accounted for to the satisfaction of the Commissioners and which exceeds 5 per cent. of the aggregate of—

(a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and

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(b) the quantity of alcohol contained in any spirits since lawfully received by the rectifier,

[[F86]there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).**]]**

(3) For the purposes of any such account and of this section—

(a) spirits used by a rectifier in warehouse in pursuance of warehousing regulations shall be deemed not to be spirits in his stock as a rectifier; and

(b) where a rectifier also carries on the trade of a wholesaler of spirits on the same premises, all spirits in his possession (other than spirits so used) shall be deemed to be spirits in his stock as a rectifier.

Textual Amendments

F85 S. 20(1)(2) substituted by S.I. 1979/241, **art. 13**

F86 Words in s. 20(1)(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 22** (with s. 19(3)); S.I. 1994/2679, **art. 3**

21 Restrictions relating to rectifiers.

(1) A rectifier shall not distil or extract feints or spirits from any other material than spirits on which duty has been duly paid.

(2) A rectifier shall not have in his possession—

(a) except for duty-paid spirits, any materials capable of being distilled into feints or spirits;

(b) . . . . . [F87]

(3) If a rectifier contravenes subsection (1) or (2) above, or if his still is found to contain any materials capable of being distilled as aforesaid other than duty-paid spirits, whether or not mixed with spirits on which duty has been duly paid, **[**[F88]the contravention of that subsection shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) or, as the case may be, there shall be deemed to have been conduct by the rectifier attracting such a penalty.**]**

[[F89](4) Where—

(a) a rectifier becomes liable and is assessed to a penalty by virtue of subsection (3) above, and

(b) the assessment is not more than three years after the making of a previous assessment to a previous penalty to which he became liable by virtue of that subsection,

then his licence shall become void and he shall be disqualified from holding a licence as a rectifier for a period of three years from the date on which the assessment to the penalty mentioned in paragraph (a) above is made.**]**

(5) Spirits used in warehouse in pursuance of warehousing regulations shall be treated for the purposes of this section as duty-paid spirits.

Textual Amendments

F87 S. 21(2)(*b*) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

F88 Words in s. 21(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 23(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F89 S. 21(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 23(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C14 S. 21 modified by S.I. 1983/947, **regs. 12**, 13

C15 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI**, regs. 11(c), 12

22 Drawback on British compounds and spirits of wine.

(1) Subject to the provisions of this section and to such conditions and restrictions as the Commissioners may by regulations impose, a rectifier or compounder may warehouse in an excise warehouse on drawback any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor.

(2) British compounded spirits may be warehoused under this section for exportation **[**[F90]or removal to the Isle of Man**]**, for use in any permitted operation in warehouse, for use as stores or, except in the case of tinctures other than perfumed spirits, for home use.

(3) Spirits of wine may be warehoused under this section—

(a) For exportation, for use in any permitted operation in warehouse, or for use as stores; or

(b) if of a strength of not less than **[**[F91]85 per cent.**]**, for delivery for use in art or manufacture under section 10 above; or

(c) if of a strength of not less than **[**[F92]99 per cent.**]**, for home use.

[[F93](3A) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback to any person on any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor if they are exported direct from his premises.**]**

(4) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback on tinctures or spirits of wine exported or, except in the case of spirits of wine, shipped as stores by a rectifier or compounder direct from his premises.

[[F94](5) Subject to subsection 6 below, the amount of any drawback payable under this section shall be calculated by reference to the quantity of alcohol contained in the British compounded spirits or spirits of wine and shall be an amount equal to the duty at the appropriate rate chargeable on spirits containing an equal quantity of alcohol and so chargeable at the date when duty was paid on the spirits from which the British compounded spirits or spirits of wine were rectified or compounded.**]**

[F95](6) . . . . . .

(7) . . . . . [F96]

(8) British compounded spirits warehoused under this section for home use shall upon delivery from warehouse for that purpose be chargeable with the same rate of duty as spirits warehoused by a distiller.

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(9) If any person contravenes or fails to comply with any regulation made under this section **[**[F97]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

(10) In this section "tinctures" means medicinal spirits, flavouring essences, perfumed spirits and such other articles containing spirits as the Commissioners may by regulations specify as tinctures.

Textual Amendments

F90 Words inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 29**
F91 Words substituted by S.I. 1979/241, **art. 15(a)**
F92 Words substituted by S.I. 1979/241, **art. 15(b)**
F93 S. 22(3A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 16**
F94 S. 22(5) substituted by S.I. 1979/241, **art. 15(c)**
F95 S. 22(6) repealed (29.4.1996) by 1996 c. 8, ss. 24(b), 205, **Sch. 41 Pt. III**
F96 S. 22(7) repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 6(2), 148, **Sch. 14 Pt. I**
F97 Words in s. 22(9) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 24** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C16 S. 22(1) modified by S.I. 1983/947, **regs. 12**, 13
C17 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI**, regs. 11(c), 12
C18 S. 22(3A) modified by S.I. 1983/947, **regs. 12**, 13
C19 S. 22(4) excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(v)**
C20 S. 22(5) modified by S.I. 1983/947, **regs. 12**, 13

[F98]23 Allowance on British compounds.

. . . . . .

Textual Amendments

F98 S. 23 repealed (29.4.1996) by 1996 c. 8, s. 24(c), 205, **Sch. 41 Pt. III**

General provisions relating to manufacture of spirits and British compounds

24 Restriction on carrying on of other trades by distiller or rectifier.

(1) **[**[F99]Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose**]** a distiller or rectifier shall not—

(a) carry on upon his premises the trade of a **[**[F100]registered brewer**]**, producer of wine or of made-wine, maker of cider, vinegar-maker, refiner of sugar, wholesaler or retailer of wine, made-wine or beer, or retailer of methylated spirits or cider; or

(b) carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which any such trade as is mentioned in paragraph (a) above or that of a wholesaler of spirits is carried on.

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(2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a distiller or rectifier shall not—
  (a) carry on upon his premises the trade of a retailer of spirits; or
  (b) carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which the trade of retailer of spirits is carried on.

(3) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a distiller or rectifier shall not be concerned or interested in the trade of a retailer **[**[F101]or wholesaler**]** of spirits carried on within **[**[F102]3 kilometres**]** of his distillery or, as the case may be, rectifying house.

(4) If any person contravenes any provision of this section or contravenes or fails to comply with any condition imposed thereunder, **[**[F103]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F99 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 17**(*a*)

F100 Words in s. 24(1)(a) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F101 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 17**(*b*)

F102 Words in s. 24(3) substituted (31.8.1992) by S.I. 1992/1917, **art. 2(a)**.

F103 Words in s. 24(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 25** (with s. 19(3)); S.I. 1994/2679, **art. 3**

25 Penalty for unlawful manufacture of spirits, etc.

(1) Save as provided by or under this Act, any person who, otherwise than under and in accordance with an excise licence under this Act so authorising him—
  (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
  (b) . . . . . [F104] uses a still for distilling, rectifying or compounding spirits; or
  (c) distils or has in his possession any low wines or feints; or
  (d) not being a vinegar-maker, **[**[F105]produces**]** or makes or has in his possession any wort or wash fit for distillation,

shall be liable on summary conviction to a penalty of **[**[F106]level 5 on the standard scale**]**.

(2) Where there is insufficient evidence to convict a person of an offence under subsection (1) above, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable on summary conviction to a penalty of **[**[F107]level 3 on the standard scale**]**.

(3) Any person found on premises on which spirits are being unlawfully manufactured or on which a still is being unlawfully used for rectifying or compounding spirits may be detained.

(4) All spirits and stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits—

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(a) found in the possession of any person who commits an offence under subsection (1) above; or

(b) found on any premises on which such an offence has been committed,

shall be liable to forfeiture.

(5) Notwithstanding any other provision of the Customs and Excise Acts 1979 relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (4) above may at his discretion forthwith spill, break up or destroy that thing.

(6) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, if any officer has reasonable grounds for suspecting that any thing liable to forfeiture under this section is in or upon any land or other premises in Northern Ireland, he may enter upon those premises, if need be by force, and search them and seize and remove any thing which he has reasonable grounds to believe to be so liable.

Textual Amendments

F104 Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F105 Word in s. 25(1)(d) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F106 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **s. 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **s. 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5

F107 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38**, 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F**, 289G and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

General provisions relating to spirits

26 Importation and exportation of spirits.

(1) Save as permitted by the Commissioners, spirits shall not be imported—

(a) in any ship of less than 40 tons register; or

(b) in containers of a capacity of less than **[**[F108]40 litres**]** each unless in bottles properly packed in cases.

(2) Save as permitted by the Commissioners, spirits other than bottled spirits shall not be exported, or be removed to the Isle of Man, or be brought to any place or be waterborne for exportation or for removal to the Isle of Man, in containers holding less than **[**[F108]40 litres**]** each.

(3) Any spirits imported, exported, removed, brought or waterborne contrary to this section shall be liable to forfeiture.

(4) Where any ship is or has been **[**[F109]in United Kingdom waters**]** while having on board or attached in any manner thereto any spirits in containers other than such as are permitted by or under subsection (1) of this section, the ship and any such spirits found therein shall be liable to forfeiture.

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(5) For the purposes of subsection (1) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register and subsection (4) above shall apply as if any reference to a ship included a reference to a hovercraft.

Textual Amendments

F108 Words substituted by S.I. 1979/241, **art. 17**

F109 Words substituted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 1 para. 5(2)**

27—30. . . . . . F110

Textual Amendments

F110 Ss. 27–30 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**

31 . . . . . F111

Textual Amendments

F111 S. 31 repealed by S.I. 1989/2098, **art. 2**

32 Restriction on transfer of British spirits in warehouse.

(1) No spirits in a distiller's warehouse may be transferred to a purchaser until the distiller has given such security for the payment of duty as the Commissioners may require, . . . F112

(2) Spirits manufactured in the United Kingdom chargeable with duty which has not been paid which are in any warehouse other than a distiller's warehouse shall not be transferred into the name of a purchaser until the purchaser produces to the officer in charge of the warehouse a written order for the delivery of the spirits signed by the person in whose name they are warehoused and countersigned by the occupier of the warehouse or a servant of his acting for him at the warehouse.

(3) Any spirits duly transferred in accordance with the provisions of this section shall be discharged from any liability under the Customs and Excise Acts 1979 in respect of the non-payment of any duty or penalty by the transferor.

Textual Amendments

F112 Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 19, **Sch. 19 Pt. III**

33 Restrictions on use of certain goods relieved from spirits duty.

(1) If any person uses otherwise than for a medical or scientific purpose—

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(a) any mixture which has on importation been relieved to any extent of the duty chargeable in respect of the spirits contained in it or used in its preparation or manufacture by reason of being a mixture which is recognised by the Commissioners as being used for medical purposes; or

(b) any article containing spirits which were exempted from duty under section 7 above; or

(c) any article manufactured or prepared from spirits in respect of which **[**[F113]remission**]** of duty has been obtained under section 8 above; . . . [F114]

(d) . . . . . [F114]

[[F115]his doing so shall, unless he has complied with the requirements specified in subsection (2) below, attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]**, and any article in his possession in the preparation or manufacture of which the mixture or article has been used shall be liable to forfeiture.

(2) The requirements with which a person must comply to avoid incurring liability under subsection (1) above are that—

(a) he must obtain the consent of the Commissioners in writing to the use of the mixture or article otherwise than for a medical or scientific purpose; and

(b) he must pay to the Commissioners an amount equal to the difference between the duty charged on the mixture and the duty which would have been chargeable if it had not been a mixture recognised as mentioned in subsection (1)(a) above, or to the amount of the duty **[**[F116]remitted**]**, as the case may be.

(3) The Commissioners may make regulations for the purpose of enforcing the provisions of this section.

(4) Regulations under subsection (3) above may in particular require any person carrying on any trade in which spirits, or mixtures or articles containing or prepared or manufactured with spirits, are in the opinion of the Commissioners likely to be or to have been used—

(a) to give and verify particulars of the materials which he is using or has used and of any such mixtures or articles which he has sold; and

(b) to produce any books of account or other documents of whatever nature relating to any such materials, mixtures or articles.

(5) If any person contravenes or fails to comply with any regulation made under subsection (3) above **[**[F117]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(6) In this section "mixture" includes a preparation and a compound, and any reference to a mixture or article includes a reference to any part thereof.

Textual Amendments

F113 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 6(4)(a)**

F114 S. 33(1)(d) and the word "or" immediately preceding it repealed by Finance Act 1988 (c. 39, SIF 40:1), **s. 6(4)(b)**

F115 Words in s. 33(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 26(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F116 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 6(4)(c)**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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F117 Words in s. 33(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 26(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

34 Prohibition of grogging.

(1) No person shall—

(a) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof; or

(b) have on his premises any cask which is being subjected to any such process or any spirits extracted from the wood of any cask.

[[F118](2) A contravention of this section shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(3) All spirits extracted contrary to this section and every cask which is being subjected to any such process or which, being upon premises upon which spirits so extracted are found, has been subjected to any such process shall be liable to forfeiture.

Textual Amendments

F118 S. 34(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 27** (with s. 19(3); S.I. 1994/2679, **art. 3**

35 Returns as to importation, manufacture, sale or use of alcohols.

(1) The Commissioners may, in so far as it seems to them expedient so to do for the purposes of protecting the revenue arising from the duties on spirits, make regulations requiring importers, manufacturers, sellers or users of—

(a) the following alcohols, that is to say, methyl, propyl, butyl or amyl alcohol, or

(b) any of the isomeric forms of such alcohols,

to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the articles specified in paragraphs (a) and (b) above.

(2) Provision may be made by any regulations under this section for requiring persons by whom and premises on which any such articles are manufactured to be registered.

(3) If any person contravenes or fails to comply with any regulation made under this section **[**[F119]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F119 Words in s. 35(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 28** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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PART III

BEER

Charge of excise duty

[F120 36 Beer: charge of excise duty.

(1) There shall be charged on beer—

(a) imported into the United Kingdom, or

(b) produced in the United Kingdom,

a duty of excise at the rate of **[**F121£10.82**]]** per hectolitre per cent. of alcohol in the beer.

[F122(1A) No duty shall be chargeable under subsection (1) above on beer which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.**]**

(2) Subject to the provisions of this Act—

(a) the duty on beer produced in, or imported into, the United Kingdom shall be charged and paid, and

(b) the amount chargeable in respect of any such duty shall be determined and become due,

in accordance with regulations under section 49 below **[**F123and with any regulations under section 1 of the Finance (No. 2) Act 1992**]**.

Textual Amendments

F120 S. 36 substituted (1.6.1993) by Finance Act 1991 (c. 31), **s. 7(1)(5)**; S.I 1993/1152, art. 3(2), Sch. 1 Pt. II.

F121 Word in s. 36(1) substituted (*retrospective* to 1.1.1995) by 1995 c. 4, **s. 3(2)(4)**

F122 S. 36(1A) inserted (27.7.1993 with application in relation to liquor produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man on or after that date) by 1993 c. 34, **s. 3(2)(3)**.

F123 Words in s. 36(2) inserted (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), s. 1(5)(8), **Sch. 1 para. 9**; S.I. 1993/1341, art. 2, **Sch.**

VALID FROM 01/06/2002

[F124 Reduced rates of excise duty

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36A Beer from small breweries: introductory

(1) For the purposes of section 36(1AA) above (but subject to subsection (2) below)—

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(a) whether beer produced in a singleton brewery is "small brewery beer" is determined in accordance with section 36C below, and

(b) whether beer produced in a co-operated brewery is "small brewery beer" is determined in accordance with section 36E below.

(2) Beer is not small brewery beer if it is produced by a person on any premises in circumstances in which he is required to be, but is not, registered under section 47 below in respect of those premises.

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36B Interpretation of provisions relating to small brewery beer

(1) The following provisions of this section have effect for the purposes of section 36(1AA) above, section 36A above, this section and sections 36C to 36F below.

(2) A brewery is a "singleton brewery" at any particular time in a calendar year if it is not a co-operated brewery at that time.

(3) A brewery is a "co-operated brewery" at any particular time in a calendar year if—

(a) a person who produces beer in the brewery at that time or any earlier time in that year, or

(b) a person connected with such a person,

also produces beer in any other brewery at that time or any earlier time in that year.

(4) "Brewery" means premises (whether or not in the United Kingdom) on which beer is produced and that are situated physically apart from any other premises on which beer is produced.

(5) "The standard beer duty rate" means the rate of duty specified by section 36(1AA)(a) above.

(6) References to "the grossed-up amount" of an estimate of the amount of a brewery's production in a calendar year are to the amount given by—

$$\frac{E}{(365 - N)} \times 365$$

where—

E is the amount of the estimate, and

N is the number of days (if any) in the calendar year before the brewery begins to be used as beer-production premises.

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(7) References to a brewery being used as beer-production premises are, in the case of a brewery in the United Kingdom, to there being at least one person who is required to be registered under section 47 below in respect of the brewery.

(8) Any question whether a person is connected with another shall be determined in accordance with section 839 of the Income and Corporation Taxes Act 1988.

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36C Meaning of "small brewery beer": beer from singleton breweries

(1) This section applies to beer produced in a brewery at a time in a calendar year ("the current year") when the brewery is a singleton brewery.

(2) The beer is "small brewery beer" if the following conditions are satisfied; but this is subject to subsections (9) and (10) below.

(3) The first condition is that either—

(a) no beer was produced in the brewery in the previous calendar year ("the previous year"), or

(b) the amount of beer produced in the brewery in the previous year was not more than 30,000 hectolitres.

(4) For the purposes of subsection (3)(b) above, where the brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in the brewery shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

(5) The second condition is that the amount of the estimate under subsection (9) below of the brewery's production in the current year is not more than 30,000 hectolitres.

(6) The third condition is that if the brewery begins to be used as beer-production premises part-way through the current year, the grossed-up amount of that estimate is not more than 30,000 hectolitres.

(7) The fourth condition is that less than half of the beer produced in the brewery in the previous year was produced under licence.

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

(8) The fifth condition is that the beer is not produced under licence.

(9) Beer produced in the brewery in the current year before the person who first produces beer in the brewery in that year has made a reasonable estimate of the amount of beer that will be produced in the brewery in that year is not small brewery beer.

(10) Beer produced in the brewery in the current year after the amount of beer produced in the brewery in the current year has reached 30,000 hectolitres is not small brewery beer.

(11) Subsection (10) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36D Rate of duty for small brewery beer from singleton breweries

(1) This section applies to small brewery beer produced in a brewery at a time in a calendar year ("the current year") when the brewery is a singleton brewery.

(2) The rate of duty in the case of that beer ("the brewery rate") is determined in accordance with this section.

(3) Subsection (4) below applies if—

(a) beer was produced in the brewery in the previous calendar year ("the previous year") and the amount produced in the brewery in that year was not more than 5,000 hectolitres, or

(b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery's production in the current year is not more than 5,000 hectolitres.

(4) If this subsection applies, "the brewery rate" is 50% of the standard beer duty rate at the time concerned; but this is subject to rounding under subsection (7) below.

(5) Subsection (6) below applies if—

(a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 5,000 hectolitres but not more than 30,000 hectolitres, or

(b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery's production in the current year is more than 5,000 hectolitres but not more than 30,000 hectolitres.

(6) If this subsection applies, "the brewery rate" is, subject to rounding under subsection (7) below, given by—

$$\frac{P-2{,}500}{P} \times \text{thestandardbeerdutyrateatthetimeconcerned}$$

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where—

if this subsection applies by reason of subsection (5)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and

if this subsection applies by reason of subsection (5)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (5)(b).

(7) Where a rate given by subsection (4) or (6) above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.

(8) Where the brewery was in use as beer-production premises during part only of the previous year, for the purposes of subsections (3)(a), (5)(a) and (6) above the amount of beer produced in the brewery in the previous year shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36E Meaning of "small brewery beer": beer from co-operated breweries

(1) This section applies to beer produced in a brewery at a time in a calendar year ("the current year") when the brewery is a co-operated brewery.

(2) The beer is "small brewery beer" if the following conditions are satisfied; but this is subject to subsections (10) and (11) below.

(3) In this section—

"the group" means the group of breweries consisting of—

(a) the co-operated brewery, and

(b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—

(i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or

(ii) a person connected with such a person;

"group brewery" means a brewery that is in the group;

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"the previous year" means the calendar year immediately preceding the current year.

(4) The first condition is that either—

(a) no beer was produced in the previous year in the group, or

(b) the amount given by PY + GE is not more than 30,000 hectolitres, where—

PY is the amount of beer produced in the previous year in the group, and

GE is the aggregate of the grossed-up amount of each estimate that—

(i) is an estimate for the purposes of subsection (10) below of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and

(ii) is made no later than the time mentioned in subsection (1) above.

(5) For the purposes of subsection (4)(b) above, where a group brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in that brewery shall be taken to have been—

$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

(6) The second condition is that the aggregate of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery's production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,

is not more than 30,000 hectolitres.

(7) The third condition is that if any group brewery begins to be used as beer-production premises part-way through the current year, the aggregate of the grossed-up amount of each estimate that—

(a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery's production in the current year, and

(b) is made no later than the time mentioned in subsection (1) above,

is not more than 30,000 hectolitres.

(8) The fourth condition is that less than half of the beer produced in the previous year in each group brewery was produced under licence.

(9) The fifth condition is that the beer is not produced under licence.

(10) Beer produced in the co-operated brewery at an unestimated time is not small brewery beer; and here "unestimated time" means a time in the current year when there is a group brewery for which there does not exist a reasonable estimate, made

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by the person who first produces beer in that brewery in that year, of the amount of beer that will be produced in that brewery in that year.

(11) Beer produced in the co-operated brewery in the current year after the amount of beer produced in the group in the current year has reached 30,000 hectolitres is not small brewery beer.

(12) Subsection (11) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36F Rate of duty for small brewery beer from co-operated breweries

(1) This section applies to small brewery beer produced in a brewery at a time in a calendar year ("the current year") when the brewery is a co-operated brewery.

(2) The rate of duty in the case of that beer ("the brewery rate") is determined in accordance with this section.

(3) In this section—

"the group" means the group of breweries consisting of—

(a) the co-operated brewery, and

(b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—

(i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or

(ii) a person connected with such a person;

"group brewery" means a brewery that is in the group;

"the previous year" means the calendar year immediately preceding the current year;

"the notional previous year's production" has the meaning given by subsection (4) below.

(4) In this section "the notional previous year's production" means the amount, in hectolitres, given by PY + GE where—

PY is the amount of beer produced in the group in the previous year, and

GE is the aggregate of the grossed-up amount of each estimate that—

(a) is an estimate for the purposes of section 36E(10) above of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and

(b) is made no later than the time mentioned in subsection (1) above.

(5) Where a group brewery was in use as beer-production premises during part only of the previous year, in calculating PY for the purposes of subsection (4) above the amount of beer produced in that brewery in the previous year shall be taken to have been—

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$$\frac{A}{D} \times 365$$

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

(6) Subsection (7) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year's production is not more than 5,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate of each estimate that—

(i) is an estimate for the purposes of section 36E(10) above of the amount of a group brewery's production in the current year, and

(ii) is made no later than the time mentioned in subsection (1) above,

is not more than 5,000 hectolitres.

(7) If this subsection applies, "the brewery rate" is 50% of the standard rate at the time mentioned in subsection (1) above; but this is subject to rounding under subsection (10) below.

(8) Subsection (9) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year's production is more than 5,000 hectolitres but not more than 30,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 5,000 hectolitres but not more than 30,000 hectolitres.

(9) If this subsection applies, "the brewery rate" is, subject to rounding under subsection (10) below, given by—

$$\frac{P - 2{,}500}{P} \times \text{thestandardrate}$$

where—

if this subsection applies by reason of subsection (8)(a) above, P is the previous year's notional production,

if this subsection applies by reason of subsection (8)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

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"the standard rate" means the standard beer duty rate at the time mentioned in subsection (1) above.

(10) Where a rate given by subsection (7) or (9) above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

36G Assessments where incorrectly low rate of duty applied

(1) Subsection (3) below applies if—

(a) duty is charged by section 36 above on any beer, and

(b) it appears at the excise duty point that the beer is small brewery beer for the purposes of section 36(1AA) above, but

(c) it turns out that the beer was not small brewery beer for those purposes (because, for example, circumstances were not as they appeared at that point or they subsequently changed).

(2) Subsection (3) below also applies if—

(a) duty is charged by section 36 above on any beer that is small brewery beer for the purposes of section 36(1AA) above, and

(b) the rate of duty that at the excise duty point appeared to be the correct rate turns out to have been lower than the correct rate (because, for example, circumstances were not as they appeared at that point or they subsequently changed).

(3) In any such case the Commissioners—

(a) may assess the amount that is the difference between—

(i) the actual amount of the duty charged on the beer by section 36 above, and

(ii) the lower amount that, at the excise duty point, appeared to be the amount charged,

as being excise duty due from the person liable to pay the duty charged on the beer by section 36 above, and

(b) may notify him or his representative accordingly.

(4) Where two or more persons are liable to pay the duty charged on the beer—

(a) the reference in subsection (3)(a) above to the person liable to pay the duty is to any one or more of those persons, and

(b) the reference in subsection (3)(b) above to notifying the person liable or his representative is to notifying each person assessed or his representative.

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

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VALID FROM 24/07/2002

36H Power to vary reduced rate provisions

(1) The Treasury may by order made by statutory instrument make provision amending this Act for the purpose of causing excise duty to be charged on a description of beer—

(a) at a reduced rate instead of at the standard rate;

(b) at the standard rate instead of at a reduced rate;

(c) at a different reduced rate.

(2) In this section—

"reduced rate" means a rate lower than the standard rate, and

"the standard rate" means the rate specified by section 36(1AA)(a) above.

(3) An order under subsection (1) above may—

(a) make different provision for different cases;

(b) make such consequential amendments in this Act and other enactments as appear to the Treasury to be necessary or expedient;

(c) make such other consequential provision, and such incidental and transitional provision, as appears to the Treasury to be necessary or expedient.

(4) A statutory instrument by which there is made an order under subsection (1) above shall be laid before the House of Commons after being made.

Unless the instrument is approved by the House of Commons before the expiration of 28 days beginning with the date on which the instrument was made, the order shall cease to have effect on the expiration of that period.

Where the order so ceases to have effect, that does not prejudice—

(a) anything previously done under the order, or

(b) the making of a new order.

In reckoning any such period of 28 days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.**]**

Textual Amendments

F124 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 2**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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F125 . . .

Textual Amendments

F125 Ss. 37-40 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2, paras. 6, 7, **Sch. 19**, Pt. II; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F126**37** . . . . . .

Textual Amendments

F126 S. 37 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F127**38** . . . . . .

Textual Amendments

F127 S. 38 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F128**39** . . . . . .

Textual Amendments

F128 S. 39 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 6, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F129**40** . . . . . .

Textual Amendments

F129 S. 40 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 7, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch.1 Pt. II**.

Reliefs from excise duty

[F130 41 Exemption from duty of beer brewed for private consumption.

The duty on beer produced in the United Kingdom shall not be chargeable on beer produced by a person who produces beer only for his own domestic use.**]**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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Textual Amendments

F130 S. 41 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 8**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

[41A [F131]Suspension of duty: registration of persons and premises.

(1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—

(a) which has been produced in, or imported into, the United Kingdom, and

(b) which is chargeable as such with excise duty,

without payment of that duty.

(2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.

(3) No person shall be registered under this section unless—

(a) he is a registered brewer or a packager of beer; and

(b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.

(4) No premises shall be registered under this section unless—

(a) they are used for the production or packaging of beer, or

(b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,

and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.

(5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.

(6) The Commissioners may at any time for reasonable cause—

(a) revoke or vary the terms of their registration of any person or premises under this section; or

(b) restrict the premises which are so registered.

(7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—

(a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;

(b) for securing and collecting the duty on any such beer held on registered premises;

(c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;

[F132](d) . . . . . .

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(8) If any person contravenes or fails to comply with any condition of registration under this section **[**[F133]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any beer in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.**]]**

(9) In this section—

"prescribed" means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;

"registered premises" means premises registered under this section.

Textual Amendments

F131 S. 41A inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), **s. 7(2)(5)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

F132 S. 41A(7)(d) repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 1(5)(8), 82, Sch. 1 para. 10(1), **Sch. 18 Pt. I**, Note 3 (subject to Sch. 1 para. 10(2); S.I. 1993/1341, art. 2, **Sch.**

F133 Words in s. 41A(8) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 29** (with s. 19(3)); S.I. 1994/2679, **art. 3**

42 Drawback on exportation, removal to warehouse, shipment as stores, etc.

(1) This section applies to—

(a) beer which has been **[**[F134]produced**]** by a **[**[F134]registered brewer**]**; and

(b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.

(2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—

[F135](a) . . . . . .

(b) on the exportation [F136]. . . by any person of **[**[F137]any beer to which this section applies**]**; or

(c) on the shipment as stores by any person of any such beer;

and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being **[**[F138]exported or shipped**]** as mentioned in paragraph (b) or (c) above as an ingredient of other goods.

[[F139](3) In the case of beer produced in the United Kingdom, the person intending to [F140]. . . export or ship the beer shall produce to the proper officer a declaration made by the person who paid the duty on the beer, in such form and manner as the Commissioners may direct, stating the strength of the beer and the date on which the duty became payable.**]**

(4) In the case of beer **[**[F134]produced**]** outside the United Kingdom, the person intending to [F140]. . . export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.

(5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of

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currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.

(6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . [F141]

Textual Amendments

F134 Words in s. 42(1)(a)(4) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F135 S. 42(2)(a) repealed (1.9.1993) by 1993 c. 34, ss. 4(2)(a)(7), 213, **Sch. 23 Pt. I(1)**.

F136 Words in s. 42(2)(b) repealed (1.1.1995) by 1993 c. 34, ss. 4(2)(b), 213, **Sch. 23 Pt. I(1)**; S.I. 1994/2968, **art. 2**

F137 Words in s. 42(2)(b) substituted (1.9.1993) by 1993 c. 34, **s. 4(2)(c)(7)**.

F138 Words in s. 42(2) substituted (1.1.1995) by 1993 c. 34, **s. 4(2)(d)**; S.I. 1994/2968, **art. 2**

F139 S. 42(3) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2**, para. 9; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F140 Words in s. 42(3)(4) repealed (1.1.1995) by 1993 c. 34, ss. 4(3), 213, **Sch. 23 Pt. I(1)**; S.I. 1994/2968, **art. 2**

F141 Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 1(2)(6), 148, **Sch. 14 Pt. I** Note 2

Modifications etc. (not altering text)

C21 S. 42 modified by S.I. 1983/947, **regs. 12**, 13

C22 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI**, regs. 11(c), 12

C23 S. 42 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(vi)**

[F142]**43** . . . . . .

Textual Amendments

F142 S. 43 repealed (1.9.1993) by 1993 c. 34, ss. 4(4)(7), 213, **Sch. 1 Pt. I(1)**.

44 Remission or repayment of duty on beer used for purposes of research or experiment.

(1) Where it is proved to the satisfaction of the Commissioners that any beer **[**[F143]produced**]** in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in **[**[F144]the production of beer**]**, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.

(2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, **[**[F145]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F143 Words in s. 44(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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F144 Words in s. 44(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 11**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
F145 Words in s. 44(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 30** (with s. 19(3)); S.I. 1994/2679, **art. 3**

[F146]45 . . . . . .

Textual Amendments
F146 S. 45 repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

[46 [F147] Remission or repayment of duty on spoilt beer.

(1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, **[**[F148]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]]**

Textual Amendments
F147 S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 13**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.
F148 Words in s. 46(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 31** (with s. 19(3)); S.I. 1994/2679, **art. 3**

[[F149]*Producing] of beer*

Textual Amendments
F149 Word in cross heading for ss. 47-53 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

[47 [F150] Registration of producers of beer.

(1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act "registered brewer" means a person registered under this section in respect of any premises.

(2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own

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domestic use or solely for the purposes of research or experiments in the production of beer.

(3) An application for the registration under this section of any person required to be so registered in respect of any premises—

(a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and

(b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.

(4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, **[**[F151]his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]**; and any beer or worts produced in contravention of that provision shall be liable to forfeiture.

(5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, **[**[F152]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the beer produced, and the beer produced and any worts found on those premises shall be liable to forfeiture.**]**

Textual Amendments

F150 S. 47 substituted (1.5.1993) for ss. 47 and 48 by Finance Act 1991 (c. 31, SIF 40:1), **s. 7(3)(5)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

F151 Words in s. 47(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 32(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F152 Words in s. 47(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 32(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

[[F157]**49 Beer regulations.**

(1) The Commissioners may, with a view to managing, securing and collecting the duty on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from the duty of excise on beer, make regulations—

(a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;

(b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;

(c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;

(d) for securing and collecting the duty;

[F158](e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;**]**

(f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;

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(g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;

(h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;

(j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.

(2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.

[[F159](3) Where any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

Textual Amendments

F157 S. 49 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2**, para. 14; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

F158 S. 49(1)(e) substituted (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), **s. 1** (5)(8), Sch. 1 para. 11(1) (subject to Sch. 1 para. 11(2); S.I. 1993/1341, art. 2, **Sch.**

F159 S. 49(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 33** (with s. 19(3)); S.I. 1994/2679, **art. 3**

[[F160]49A Drawback allowable to [[F161]registered brewer.]

(1) For the purpose of any claim for drawback by a **[**[F162]registered brewer or person registered under section 41A above**]** in respect of duty charged on beer, duty which has been determined in accordance with regulations under **[**[F163]section 49(1)(e)**]** above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).

(2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a **[**[F164]registered brewer or person registered under section 41A above**]** in respect of beer may be set against any amount to which **[**[F165]he**]** is chargeable **[**[F166]in respect of the excise duty on beer**]**and, in relation to a **[**[F164]registered brewer or person registered under section 41A above**]**, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.**]**

Textual Amendments

F160 S. 49A inserted by Finance Act 1986 (c. 41, SIF 40:1), **s. 4(2)**

F161 Words in s. 49A substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F162 Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(1)(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F163 Words in s. 49A(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(1)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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F164 Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(a)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F165 Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F166 Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(c)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

[F167]50 . . . . . .

Textual Amendments

F167 S. 50 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 16, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

[F168]51 . . . . . .

Textual Amendments

F168 S. 51 repealed (1.9.1993) by 1993 c. 34, ss. 4(6)(7), 213, **Sch. 23 Pt. I(1)**.

[[F169F170]52 Offences in connection with fraudulent evasion of duty.

If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of the duty on any beer, he shall be liable—

(a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both, or

(b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years, or to both,

and, in either case, any beer in respect of which the offence was committed shall be liable to forfeiture.]

Textual Amendments

F169 S. 52 repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 3, 82 , Sch. 2 para. 8, **Sch. 18 Pt. 1** , Note 4; S.I. 1993/1341, art. 2, **Sch.**

F170 S. 52 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para.17**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**

[F171]53 . . . . . .

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Textual Amendments

F171 S. 53 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 18, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

PART IV

WINE AND MADE-WINE

54 Wine: charge of excise duty.

(1) There shall be charged on wine—

(a) imported into the United Kingdom; or

(b) produced in the United Kingdom by a person who is required by subsection (2) below to be licensed to produce wine for sale,

a duty of excise at the rates shown in Schedule 1 to this Act and the duty shall, in so far as it is chargeable on wine produced in the United Kingdom, be charged and paid in accordance with regulations under section 56 below **[**[F172]and with any regulations under section 1 of the Finance (No. 2) Act 1992**]**.

(2) Subject to subsection (4) below, a person who, on any premises in the United Kingdom, produces wine for sale must hold an excise licence under this subsection in respect of those premises for that purpose.

(3) . . . . . [F173]

[[F174](3A) For the purposes of this Act, the process of blending or otherwise mixing two or more wines (in this subsection referred to as "the constituent wines") constitutes the production of wine if—

(a) the rate of duty applicable to one of the constituent wines is different from that applicable to the other or, as the case may be, at least one of the others; and

(b) the rate of duty applicable to the wine which is the product of the blending or other mixing is higher than that which is applicable to at least one of the constituent wines; and

(c) the blending or other mixing is with a view to dealing wholesale in the wine which is the product thereof;

and for the purposes of this subsection the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) above on its importation into the United Kingdom or, as the case may be, on its production as mentioned in paragraph (*b*) of that subsection.

(3B) Where, by virtue of subsection (3A) above, wine is produced in the United Kingdom, duty shall be chargeable on that wine by virtue of paragraph (*b*) of subsection (1) above whether or not duty was previously charged on all or any of the constituent wines by virtue of paragraph (*a*) or paragraph (*b*) of that subsection; but nothing in this subsection shall affect the operation of any regulations under section 56 below giving relief from duty on wine so produced by reference to duty charged on all or any of the constituent wines.**]**

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(4) A person who, in warehouse, produces wine for sale by rendering it sparkling in accordance with warehousing regulations need not hold an excise licence under subsection (2) above in respect of those premises.

[[F175](4A) A person who, on any premises, produces wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.**]**

(5) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces wine on those premises without being the holder of a licence under that subsection in respect of those premises **[**[F176]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the wine produced, and the wine**]** and all vessels, utensils and materials for producing wine found in his possession shall be liable to forfeiture.

Textual Amendments

F172 Words in s. 54(1) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 12**;S.I. 1992/2979, art. 3, **Sch. Pt. II**

F173 S. 54(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F174 S. 54(3A)(3B) inserted (*retrospectively*) by Finance Act 1985 (c. 54, SIF 40:1), **s. 5(1)(2)**

F175 S. 54(4A) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 4**

F176 Words in s. 54(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 34** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C24 S. 54(1)(*b*) modified by S.I. 1985/403, **reg. 4**

55 Made-wine: charge of excise duty.

(1) There shall be charged on made-wine—

(a) imported into the United Kingdom; or

(b) produced in the United Kingdom by a person who is required by subsection (2) below to be licensed to produce made-wine for sale,

a duty of excise at the rates shown in **[**[F177]Schedule 1**]** to this Act and the duty shall, in so far as it is chargeable on made-wine produced in the United Kingdom, be charged and paid in accordance with regulations under section 56 below **[**[F178]and with any regulations under section 1 of the Finance (No. 2) Act 1992**]**.

(2) Subject to subsections (4) and (5) below, a person who, on any premises in the United Kingdom, produces made-wine for sale must hold an excise licence under this subsection in respect of those premises for that purpose.

(3) . . . . . [F179]

(4) A person who, in warehouse, produces made-wine for sale be rendering it sparkling in accordance with warehousing regulations need not hold an excise licence under subsection (2) above in respect of those premises.

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[[F180](4A) A person who, on any premises, produces made-wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.**]**

(5) A person need not hold an excise licence under subsection (2) above in respect of premises on which he produces made-wine for sale so long as all the following conditions are satisfied in relation to the production of made-wine by him on those premises, that is to say—

[[F181](aa) he does not blend or otherwise mix two or more alcoholic liquors to which paragraphs (a) and (b) of section 66A(1) below or paragraphs (a) and (b) of section 66A(2) below apply;**]**

(a) the duty chargeable on each alcoholic ingredient used by him has become payable before he uses it;

(b) the ingredients he uses do not include cider or black beer;

(c) he does not increase by fermentation the alcoholic strength of any liquor or substance used by him; and

(d) he does not **[**[F182]render sparkling any made-wine other than made-wine to which section 55A below applies**]**. . .

[F183](e) . . . . . .

[F184](5A) . . . . . .

(6) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces made-wine on those premises without being the holder of a licence under that subsection in respect of those premises **[**[F185]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the made-wine produced, and the made-wine**]** and all vessels, utensils and materials for producing made-wine found in his possession shall be liable to forfeiture.

Textual Amendments

F177 Words substituted by Finance Act 1984 (c. 43, SIF 40:1), **s. 1(4)(6)**

F178 Words in s. 55(1) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 13**; S.I. 1992/2979, art. 3, **Sch. Pt. II**

F179 S. 55(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F180 S. 55(4A) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 5(1)**

F181 S. 55(5)(aa) inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, **s. 5(2)(4)**.

F182 Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1**, Pt. II para. 5(2)

F183 S. 55(5)(e) and preceding word repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(a)(4), 213, **Sch. 23 Pt. I(2)**.

F184 S. 55(5A) repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(b)(4), 213, **Sch. 1 Pt. I(2)**.

F185 Words in s. 55(6) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 35** (with s. 19(3)); S.I. 1994/2679, **art. 3**

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[F186 55A Wine and made-wine of a strength not exceeding 5.5 per cent.

(1) This section applies to wine and made-wine of a strength F187. . . not exceeding 5.5 per cent.

(2) The Commissioners may by regulations provide that, except in such cases and subject to such conditions as may be specified by or under the regulations, no wine or made-wine to which this section applies may be fortified at any time—

(a) after it leaves the entered or approved premises on which it was produced, or

(b) in the case of wine or made-wine produced outside the United Kingdom, after it is imported into the United Kingdom,

and before it is sold by retail or otherwise supplied for consumption.

(3) **[**F188 Where any person**]** contravenes or fails to comply with any regulation under this section (including any conditions imposed by or under any such regulation) **[**F188 his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]**, and the wine or made-wine and all vessels, utensils and materials for fortifying wine or made-wine found in his possession shall be liable to forfeiture.**]**

Textual Amendments

F186 S. 55A inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 6**

F187 Words in s. 55A(1) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, **Sch. 29 Pt. I** Note

F188 Words in s. 55A(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 36(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

[F189 55B Cider labelled as made-wine.

(1) For the purposes of this Act, any liquor which would apart from this section be cider and which—

(a) is in an up-labelled container, or

(b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,

shall be deemed to be made-wine, and not cider.

(2) Accordingly, references in this Act to producing made-wine include references to—

(a) putting cider in an up-labelled container; or

(b) causing a container in which there is cider to be up-labelled.

(3) For the purposes of this Act, where any liquor is deemed by this section to be made-wine, it shall be deemed—

(a) if it is in an up-labelled container, to be made-wine of the strength that the labelling for the container states or tends to suggest; and

(b) if it is no longer in an up-labelled container, to be made-wine of the strength stated or suggested by the labelling for the up-labelled container in which it was contained when it was first deemed b this section to be made-wine.

(4) Subsection (3)(a) above has effect subject to any provision that may be made by regulations under section 2(3) above.

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(5) Where, by virtue of this section, any duty is charged under section 55 above on any liquor, a rebate shall be allowed in respect of the amount of any duty charged on that liquor under section 62 below.

(6) For the purposes of this section a container is up-labelled if the labelling for the container states or tends to suggest that the strength of any liquor in that container is or exceeds 8.5 per cent.

(7) In this section references to the labelling for any container are references to anything on—
   (a) the container itself,
   (b) a label or leaflet attached to or used with the container, or
   (c) any packaging used for or in association with the container.**]**

Textual Amendments

F189 S. 55B inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 5(1)(5)**

56 Power to regulate making of wine and made-wine and provide for charging duty thereon.

(1) The Commissioners may with a view to managing the duties on wine and made-wine produced in the United Kingdom for sale make regulations—
   (a) regulating the production of wine and made-wine for sale, and the issue, . . . [F190] and cancellation of excise licences therefor;
   (b) for determining the duty and the rates thereof and in that connection prescribing the method of charging the duty;
   (c) prohibiting or restricting the use of wine **[**[F191]or cider**]**in the production of made-wine;
   (d) for securing and collecting the duty;
   (e) for relieving wine or made-wine from the duty in such circumstances and to such extent as may be prescribed in the regulations.

(2) If any person contravenes or fails to comply with any regulation made under this section, **[**[F192]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

Textual Amendments

F190 Word repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F191 Words in s. 56(1)(c) inserted (19.3.1997) by 1997 c. 16, **s. 5(4)**

F192 Words in s. 56(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 37** (with s. 19(3)); S.I. 1994/2679, **art. 3**

57 Mixing of made-wine and spirits in warehouse.

The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with made-wine (whether imported into or

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produced in the United Kingdom **[**[F193]or removed to the United Kingdom from the Isle of Man**]**) of duty-free spirits in a proportion not exceeding **[**[F194]12 litres of alchohol to 1 hectolitre of made-wine**]**, so, however, that the mixture shall not by virtue of this section be raised to a greater strength than **[**[F194]18·3 per cent.**]**

Textual Amendments

F193 Words inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 31**

F194 Words substituted by S.I. 1979/241, **art. 23**

58 Mixing of wine and spirits in warehouse.

(1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with wine (whether imported into or produced in the United Kingdom **[**[F195]or removed to the United Kingdom from the Isle of Man**]**) of duty-free spirits in a proportion not exceeding **[**[F196]**[**[F197]12 litres**]** of alcohol to 1 hectolitre of wine**]**, so, however, that the mixture shall not, **[**[F197]by virtue of this section**]**, be raised to a greater strength than **[**[F197]22 per cent.**]**

[F198](2) . . . . . .

Textual Amendments

F195 Words inserted by Isle of Man Act 1979 (c. 58), **Sch. 1 para. 32**

F196 Words substituted by S.I. 1979/241, **art. 24**

F197 Words in s. 58(1) substituted (27.7.1993 with application in relation to mixing done on or after that date) by 1993 c. 34, **s. 6(1)(a)(b)(c)(3)**.

F198 S. 58(2) repealed (27.7.1993 with application in relation to mixing done on or after that date) by virtue of 1993 c. 34, ss. 6(2)(3), 213, **Sch. 23 Pt. I(3)**.

59 Rendering imported wine or made-wine sparkling in warehouse.

[[F199](1) Wine or made-wine which—

(a) is imported or is removed to the United Kingdom from the Isle of Man; and

[F200](b) **[** is wine or made-wine of a strength exceeding 5.5 per cent.**]**

shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.**]**

[[F201](2) Where any person contravenes subsection (1) above or is concerned in such a contravention, his contravention or, as the case may be, his being so concerned shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(3) All imported wine and imported made-wine rendered or being rendered sparkling in contravention of subsection (1) above, and all machinery, utensils, bottles and materials (including wine or made-wine) used or intended to be used in any process for rendering any wine or made-wine sparkling in contravention of that subsection shall be liable to forfeiture.

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

Textual Amendments

F199 S. 59(1) substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 7**

F200 S. 59(1)(b) substituted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by 1995 c. 4, **s. 1(4)**

F201 S. 59(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 38** (with s. 19(3)); S.I. 1994/2679, **art. 3**

60 Repayment of duty on imported wine or made-wine used in the production or manufacture of other beverages, etc.

F202(1) . . . . . .

F203(1A) . . . . . .

F202(2) . . . . . .

Textual Amendments

F202 S. 60(1)(2) repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

F203 S. 60(1A) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(1)** Note

61 Remission or repayment of duty on spoilt wine or made-wine.

(1) Where it is shown to the satisfaction of the Commissioners that any wine or made-wine which has been removed from the entered premises of a licensed producer of wine or of made-wine has accidentally become spoilt or otherwise unfit for use and, in the case of wine or made-wine delivered to another person, has been returned to the producer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the wine or made-wine.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, **[**F204his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F204 Words in s. 61(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 39** (with s. 19(3)); S.I. 1994/2679, **art. 3**

PART V

CIDER

62 Excise duty on cider.

(1) There shall be charged on cider—

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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(a) imported into the United Kingdom; or

(b) made in the United Kingdom by a person who is required by subsection (2) below to be registered as a maker of cider,

a duty of excise at the **[**[F205]rates shown in subsection (1A) below.**]**

[[F206](1A) The rates at which the duty shall be charged are—

(a) £35.67 per hectolitre in the case of cider of a strength exceeding 7.5 per cent **[**[F207]which is not sparkling cider**]**.;

[[F208](aa) £36.45 per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;**]**

and

(b) £23.78 per hectolitre in any other case.**]**

(2) Subject to subsection (3) below, a person who, on any premises in the United Kingdom, makes cider for sale must be registered with the Commissioners in respect of those premises.

(3) The Treasury may by order made by statutory instrument provide for exempting from subsection (2) above makers of cider whose production does not exceed such limit as is specified in the order and who comply with such other conditions as may be so specified.

(4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, **[**[F209]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the cider made, and the cider**]** and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.

(5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—

(a) regulating the making of cider for sale and the registration and cancellation of registration of makers of cider;

(b) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;

(c) for securing and collecting the duty;

(d) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations.

(6) If any person contravenes or fails to comply with any regulation made under subsection (5) above, **[**[F209]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

[[F210](7) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the United Kingdom, to makers of cider and to making cider for sale shall be construed accordingly.**]**

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Textual Amendments

F205 Words in s. 62(1) substituted (1.10.1996) by 1996 c. 8, **s. 3(1)(3)**

F206 S. 62(1A) inserted (1.10.1996) by 1996 c. 8, **s. 3(2)(3)**

F207 Words in s. 62(1A) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 3(1)(a)(5)**

F208 S. 62(1A)(aa) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 3(1)(b)(5)**

F209 Words in s. 62(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 40(1)(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F210 S. 62(7) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 3(2)(5)**

[F211 62A Meaning of "sparkling" etc. in section 62.

(1) This section applies for the purposes of section 62 above.

(2) Cider which is for the time being in a closed bottle is sparkling if, due to the presence of carbon dioxide, the pressure in the bottle, measured at a temperature of 20 degrees C, is not less than 3 bars in excess of atmospheric pressure.

(3) Cider which is for the time being in a closed bottle is sparkling regardless of the pressure in the bottle if the bottle has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(4) Cider which is not for the time being in a closed container is sparkling if it has characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.

(5) Cider shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either—

(a) falls within subsection (2) above; or

(b) takes on characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.

(6) Cider which has not previously been rendered sparkling by virtue of subsection (5) above shall be regarded as having been rendered sparkling if it is transferred into a closed bottle which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(7) Cider which is in a closed bottle and has not previously been rendered sparkling by virtue of subsection (5) or (6) above shall be regarded as having been rendered sparkling if the stopper of its bottle is exchanged for a stopper of a kind mentioned in subsection (6) above.]

Textual Amendments

F211 S. 62A inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 3(3)(5)**

[F212 62B Cider labelled as strong cider.

(1) For the purposes of this Act, any liquor which would apart from this section be standard cider and which—

(a) is in an up-labelled container, or

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(b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,

shall be deemed to be strong cider, and not standard cider.

(2) Accordingly, references in this Act to making cider include references to—

(a) putting standard cider in an up-labelled container; or

(b) causing a container in which there is standard cider to be up-labelled.

(3) Where, by virtue of this section, any duty is charged under section 62 above on any cider, a rebate shall be allowed in respect of the amount of any duty charged on that cider under that section otherwise than by virtue of this section.

(4) For the purposes of this section—

(a) "standard cider" means cider which is not sparkling and is of a strength not exceeding 7.5 per cent.; and

(b) "strong cider" means cider which is not sparkling and is of a strength exceeding 7.5 per cent.

(5) For the purposes of this section a container is up-labelled if there is anything on—

(a) the container itself,

(b) a label or leaflet attached to or used with the container, or

(c) any packaging used for or in association with the container,

which states or tends to suggest that the strength of any liquor in that container falls within the strong cider strength range.

(6) For the purposes of subsection (5) above, a strength falls within the strong cider strength range if it exceeds 7.5 per cent. but is less than 8.5 per cent.**]**

Textual Amendments

F212 S. 62B inserted (*retrospective* to 1.1.1997) by 1997 c. 16, **s. 4(1)(2)**

63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc.

F213(1) . . . . . .

F214(2) . . . . . .

Textual Amendments

F213 S. 63(1) repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

F214 S. 63(2) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(1)** Note

64 Remission or repayment of duty on spoilt cider.

(1) Where it is shown to the satisfaction of the Commissioners that any cider which has been removed from the entered premises of a registered maker of cider has accidentally become spoilt or otherwise unfit for use and, in the case of cider delivered to another person, has been returned to the maker as so spoilt or unfit, the Commissioners shall,

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subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the cider.

[[F215](1A) In subsection (1) above the references to a maker of cider include references to any person who is taken for the purposes of section 62 above to be a maker of cider.**]**

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, **[**[F216]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]**.

Textual Amendments

F215 S. 64(1A) inserted (1.1.1997) by 1997 c. 16, **s. 3(4)(5)**

F216 Words in s. 64(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 41** (with s. 19(3)); S.I. 1994/2679, **art. 3**

PART VI

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

65 Excise licence for dealing wholesale in certain alcoholic liquors.

(1) . . . . . [F217]

(8) . . . . . [F218]

Textual Amendments

F217 S. 65(1)–(7) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

F218 S. 65(8) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

66 . . . . . [F219]

Textual Amendments

F219 S. 66 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), **Sch. 19 Pt. III** Note 1

[66A [F220] Blending of alcoholic liquors.

(1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—

(a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but

(b) not all of which fall within the same one of those paragraphs,

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except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.

(2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—

(a) fall within the same paragraph of section 1(1) above, but

(b) are not all of the same alcoholic strength,

except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.

(3) In relation to the blending of particular alcoholic liquors—

(a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;

(b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;

(c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;

(d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.

(4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.

(5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.

(6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.

(7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—

(a) the liquor which is the product of the blending;

(b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.

(8) In this section any reference to blending liquors includes a reference to otherwise mixing them.**]**

Textual Amendments

F220 S. 66A inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after that date) by 1993 c. 34, **s. 5(1)(4)**.

67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the keeping of spirits, beer, wine, made-wine or cider respectively by wholesalers and retailers.

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(2) If any person contravenes or fails to comply with any regulation made under this section, **[**[F221]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any liquor, container or utensil in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

Textual Amendments

F221 Words in s. 67(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 42** (with s. 19(3)); S.I. 1994/2679, **art. 3**

68 . . . . . [F222]

Textual Amendments

F222 S. 68 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), **Sch. 8 Pt. II para. 20** and Sch. 19 Pt. III

69 Miscellaneous provisions as to wholesalers and retailers of spirits.

(1) **[**[F223]Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose.**]** A wholesaler of spirits shall not carry on his business on any premises communicating otherwise than by a public roadway with any premises entered or used by a distiller or rectifier.

(2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a retailer of spirits shall not—

(a) carry on his business on any premises which are entered or used by a distiller or rectifier or which communicate otherwise than by a public roadway with any such premises; or

(b) be concerned or interested in the business of a distiller or rectifier carried on upon any premises within **[**[F224]3 kilometres**]** of any premises at which he sells spirits by retail.

(3) If any person contravenes or fails to comply with subsection (1) or (2) above or any condition imposed under subsection (2) above, **[**[F225]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(4) A retailer of spirits shall not, unless he is also a wholesaler of spirits, sell or send out spirits to a rectifier or to a wholesaler or retailer of spirits, nor shall he buy or receive spirits from another such retailer who is not also such a wholesaler; and if he contravenes or fails to comply with this subsection **[**[F226]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

Textual Amendments

F223 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 21**

F224 Words in s. 69(2) substituted (31.8.1992) by S.I. 1992/1917, **art. 2(b)**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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F225 Words in s. 69(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 43(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F226 Words in s. 69(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 43(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

70 . . . . . [F227]

Textual Amendments

F227 S. 70 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

71 Penalty for mis-describing liquor as spirits.

(1) If any person—

(a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits; or

(b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

[[F228]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) unless the duty chargeable on spirits has been paid in respect of no less than 97.5 per cent. of the liquor or**][**[F229]the liquor is made with spirits and is a made-wine to which section 55A above applies**]**.

(2) Notwithstanding anything in this section—

(a) the name "port" or "sherry" or the name of any other description of genuine wine; or

(b) a name which, before 4th May 1932, was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than **[**[F230]57 per cent. of the quantity of alcohol in the spirits**]**,

shall not, for the purposes of this section, be treated as being in itself such a description as to give such an indication as is mentioned in subsection (1)(a) above.

(3) Notwithstanding anything in this section, a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in subsection (2)(a) above shall not be **[**[F231]liable to a penalty under section 9 of the Finance Act 1994 (civil penalties)**]** by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such an indication as is mentioned in subsection (1)(a) above.

[[F232](4) Any liquor or other article by means of or in relation to which there is a contravention of subsection (1) above shall be liable to forfeiture.**]**

(5) Nothing in this section as it applies to England and Wales or Northern Ireland shall apply to any liquor which is prepared—

(a) on any premises in respect of which a justices' on-licence is in force; or

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(b) in any registered club; or

(c) on any premises, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 199(c) or (d) of the [M6]Licensing Act 1964, a justices' licence is not required,

for immediate consumption on those premises, in that club or on board that aircraft, vessel or vehicle, as the case may be.

(6) Nothing in this section as it applies to Scotland shall apply to any liquor which is prepared—

(a) on any premises in respect of which a Scottish licence is in force; or

(b) in any registered club; or

(c) in any theatre, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 138(1)(b) or (c) of the [M7]Licensing (Scotland) Act 1976, a Scottish licence is not required,

for immediate consumption on those premises, in that club, at that theatre or on board that aircraft, vessel or vehicle, as the case may be.

Textual Amendments

F228 Words in s. 71(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F229 Words added by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 10**

F230 Words substituted by S.I. 1979/241, **art. 31**

F231 Words in s. 71(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F232 S. 71(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Marginal Citations

M6 1964 c. 26.

M7 1976 c. 66.

[F233]71A . . . . . .

Textual Amendments

F233 S. 71A inserted by Finance Act 1985 (c. 54, SIF 40:1), s. 6, **Sch. 3 para. 4(2)** and repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2, para. 19, **Sch. 19**, Pt.II; S.I. 1993/1152, art. 3(2), **Sch.1 Pt. II**.

[F234]72 . . . . . .

Textual Amendments

F234 S. 72 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 20, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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73 . . . . . [F235]

Textual Amendments

F235 S. 73 repealed by Finance Act 1989 (c. 26, SIF 40:1), ss. 5, 187(1), **Sch. 17 Pt. I**

74 Liquor to be deemed wine or spirits.

For the purposes of this Act, as against any person selling or offering for sale the liquor in question—

(a) any liquor sold or offered for sale as wine or under the name by which any wine is usually designated or known shall be deemed to be wine; and

(b) any fermented liquor which is of a strength exceeding **[**[F236]23 per cent.**]**, not being imported wine delivered for home use in that state on which the appropriate duty has been duly paid, shall be deemed to be spirits.

Paragraph (a) above is without prejudice to any liability under section 71 above.

Textual Amendments

F236 Words substituted by S.I. 1979/241, **art. 32**

Methylated spirits

75 Licence or authority to manufacture and deal wholesale in methylated spirits.

(1) The Commissioners may authorise any distiller, rectifier or compounder to methylated spirits, and any person so authorised is referred to in this Act as an "authorised methylator".

(2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise licence as a methylator under this section.

(3) . . . . . [F237]

(4) . . . . . [F238]

(5) **[**[F239]Where any person**]**, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section **[**[F240]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.

(7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than **[**[F241]20 litres**]** or such smaller quantity as the Commissioners may by regulations specify.

Textual Amendments

F237 S. 75(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, **Sch. 23 Pt. IV**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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F238 S. 75(4) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
F239 Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 45(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
F240 Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 45(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
F241 Words substituted by S.I. 1979/241, **art. 33**

Modifications etc. (not altering text)
C25 S. 75 extended (27.7.1993) by 1993 c. 34, **s. 8(2)**.

[F242]76 . . . . . .

Textual Amendments
F242 S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 22, **Sch. 19 Pt. III**

77 Power to make regulations relating to methylated spirits.

(1) The Commissioners may with a view to the protection of the revenue make regulations—
- (a) regulating the methylation of spirits and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;
- (b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;
- (c) permitting spirits to be methylated in warehouse;
- (d) permitting **[**[F243]dealing wholesale (within the meaning of section 75 above) without a licence in**]** such methylated spirits as may be specified in the regulations;
- (e) regulating the importation, receipt, removal, storage and use of spirits for methylation;
- (f) regulating the storage and removal of substances to be used in methylating spirits;
- (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits;
- (h) for securing any duty chargeable in respect of methylated spirits of any class.

(2) Different regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class **[**[F244]and, without prejudice to the generality of subsection (1) above, regulations under this section may—
- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection, and
- (b) impose or provide for the imposition by regulations of requirements on authorised or licensed methylators and on retailers of methylated spirits to keep and preserve records relating to their businesses as such and to produce them to an officer when required to do so for the purpose of allowing him

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to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.**]**

[[F245](2A) Where any documents removed under the powers conferred by subsection (2)(*b*) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.**]**

(3) If any person contravenes or fails to comply with any regulation under this section, **[**[F246]or with any condition, restriction or requirement imposed under such a regulation, **[**[F247]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)**]]**.

(4) If, save as permitted by any regulation under this section, any person **[**[F248]deals wholesale (within the meaning of section 75 above) in**]** methylated spirits otherwise than under and in accordance with a licence under section 75 . . . [F249] above, **[**[F250]his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).**]**

(5) Any spirits or methylated spirits in respect of which **[**[F251]there is such a contravention or failure to comply as is mentioned in subsection (3) above or any such dealing as is mentioned in subsection (4) above**]** shall be liable to forfeiture.

(6) Nothing in any regulations made under this section shall prejudice the operation of the [M8]Methylated Spirits (Sale by Retail) (Scotland) Act 1937.

Textual Amendments

F243 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(a)**
F244 S. 77(2) and words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
F245 S. 77(2A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
F246 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(d)**
F247 Words in s. 77(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
F248 Words substituted by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
F249 Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
F250 Words in s. 77(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
F251 Words in s. 77(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C26 S. 77 extended (27.7.1993) by 1993 c. 34, **s. 8(2)**.
C27 S. 77(1)(e) extended (27.7.1993) by 1993 c. 34, **s. 8(2)(b)**.

Marginal Citations

M8 1937 c. 48.

78 Additional provisions relating to methylated spirits.

[[F252](1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator the

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quantity of alcohol in the methylated spirits in his possession differs from the quantity of alcohol which ought to be in the methylated spirits in his possession according to any accounts required by regulations made under section 77 above to be kept thereof, then, subject to subsection (2) below—

(a) if the former quantity exceeds the latter, such quantity of spirits as contains an amount of alcohol equal to the excess, or such or part thereof as the Commissioners may determine, shall be liable to forfeiture;

(b) if the former quantity is less than the latter, the methylator shall on demand by the Commissioners pay on the deficiency, or such part thereof as the Commissioners may specify, the duty payable on spirits.

(2) Subsection (1) above shall not apply if the excess is not more than 1 per cent. or the deficiency is not more than 2 per cent. of the aggregate of—

(a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and

(b) the quantity of alcohol contained in any spirits which have since been lawfully added to the methylator's stock.**]**

(3) If any person authorised by regulations made under section 77 above to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those regulations to receive them, he shall, without prejudice to any penalty he may have incurred, pay thereon the duty payable on spirits.

(4) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained otherwise than from a person authorised by regulations under the said section 77 to supply those spirits, **[**[F253]his having them in his possession shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and the**]** methylated spirits shall be liable to forfeiture.

Textual Amendments

F252 S. 78(1)(2) substituted by S.I. 1979/241, **art. 35**

F253 Words in s. 78(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 47** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C28 S. 78 extended (27.7.1993) by 1993 c. 34, **s. 8(2)(c)**.

79 Inspection of premises, etc.

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.

Modifications etc. (not altering text)

C29 S. 79 extended (27.7.1993) by 1993 c. 34, **s. 8(2)(a)**.

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80 Prohibition of use of methylated spirits, etc. as a beverage or medicine.

(1) If any person—

(a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or

(b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or

(c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or

(d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or

(e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable on summary conviction to a penalty of **[**[F254]level 3 on the standard scale**]** and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

(a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify; or

(b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above; or

(c) in any art or manufacture,

or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are methylated spirits, methyl alcohol, and any mixture containing methylated spirits or methyl alcohol.

Textual Amendments

F254 Words substituted (E.W.) by virtue of Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38**, 46; (S.) by virtue of Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F**, 289G; and (N.I.) by S.I. 1984/703 (N.I. 3), **arts. 5**, 6

Modifications etc. (not altering text)

C30 S. 80 extended (27.7.1993) by 1993 c. 34, **s. 8(2)(a)**.

Still licences

81 . . . . . [F255]

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Textual Amendments

F255 S. 81 repealed by Finance Act 1986 (c. 41, SIF 40:1), **ss. 8(2)**(*b*), 114, Sch. 23 Pt. IV

82 Power to make regulations with respect to stills.

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

(a) regulating the keeping and use of stills by persons other than distillers or rectifiers;

(b) regulating the manufacture of stills;

(c) prohibiting, except in such cases and upon such conditions as may be prescribed by the regulations, the keeping or use by persons other than distillers or rectifiers of stills of greater capacity than **[**[F256]230 litres**]**;

(d) regulating the removal of stills or parts thereof.

(2) If any person contravenes or fails to comply with any regulation made under this section **[**[F257]his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any still or part thereof in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.**]**

Textual Amendments

F256 Words substituted by S.I. 1979/241, **art. 36**

F257 Words in s. 82(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 48** (with s. 19(3)); S.I. 1994/2679. art. 3

83 . . . . . [F258]

Textual Amendments

F258 S. 83 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

Relief from, and payment by instalments of, liquor licence duties

84 . . . . . [F259]

Textual Amendments

F259 S. 84 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

85 . . . . . [F260]

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Textual Amendments

F260 S. 85 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

86 Reduced duty on certain part-year licences.

(1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—

(a) F261

(b) F262

(2) F263

(3) F264

Textual Amendments

F261 S. 86(1)(*a*) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note I

F262 S. 86(1)(*b*)—(*d*) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

F263 S. 86(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

F264 S. 86(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

87, 88. . . . . F265

Textual Amendments

F265 Ss. 87, 88 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

PART VII

MISCELLANEOUS

89 . . . . . F266

Textual Amendments

F266 S. 89 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

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General

90 Regulations.

(1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument.

(2) A statutory instrument containing regulations under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

91 Directions.

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

92 Consequential amendments, repeals and saving and transitional provisions.

(1) The enactments specified in Schedule 3 to this Act shall be amended in accordance with the provisions of that Schedule.

(2) The enactments specified in Parts I and II of Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule and the instrument specified in Part III of that Schedule is hereby revoked to the extent so specified.

(3) Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.

(4) Where an offence has been committed under section 129 of the [M9]Customs and Excise Act 1952 proceedings may be taken under section 51 of this Act in respect of the continuance of the offence under section 129 after the commencement of this Act in the same manner as if the offence had been committed under section 51 of this Act.

(5) Where an offence has been committed under section 102 of the [M10]Customs and Excise Act 1952 before the commencement of this Act subsection (4) of section 21 of this Act shall apply on a conviction of an offence under that section as it would apply had the earlier offence been committed under section 21.

[F267](6) . . . . . .

(7) . . . . . [F268]

(8) Nothing in this section shall be taken as prejudicing the operation of sections 15 to 17 of the [M11]Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

F267 S. 92(6) repealed (29.4.1996) by 1996 c. 8, ss. 24(d), 205, **Sch. 41 Pt. III**

F268 S. 92(7) repealed by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), **Sch. 10 Pt. I**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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Modifications etc. (not altering text)

C31 The text of s. 92(1)(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M9 1952 c. 44.
M10 1952 c. 44.
M11 1978 c. 30.

93 Citation and commencement.

(1) This Act may be cited as the Alcoholic Liquor Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.

(2) This Act shall come into operation on 1st April 1979.

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SCHEDULES

[F269 SCHEDULE 1

Section 54.]

F269 TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Textual Amendments
F269 Sch. 1 substituted by Finance Act 1984 (c.43, SIF 40:1), s. 1(3)(6), **Sch. 1**.

[F270 PART I

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

Textual Amendments
F270 Sch. 1 Table Pt. I substituted (*retrospective* to 1.1.1997) by 1997 C. 16, s. 2(1)(2)

Description of wine or made-wine	***Rates of duty per hectolitre***
	£
Wine or made-wine of a strength not exceeding 4 per cent.	43.28
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	59.51
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	140.44
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 5 per cent.	195.63
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent.	200.64
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	187.24]

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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[F271 PART II

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

Textual Amendments

F271 Sch. 1 Table containing Pts. I and II substituted (1.1.1995) by 1995 c. 4, s. 2(1)(2), **Sch.**

Description of wine or made-wine	***Rates of duty per litre of alcohol in the wine or made-wine***
	£
Wine or made-wine of a strength exceeding 22 per cent.	[F272 18.99]]

Textual Amendments

F272 Word in Sch Table Pt. II substituted (*retrospectively* on 6 p.m. the 26.11.1996) by 1997 c. 16, **s. 1(2)(3)**

Interpretation

[F273 1 Paragraphs 2 and 3 below apply for the purposes of this Act.]

Textual Amendments

F273 Sch. 1 paras. 1-3 substituted (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) for paras. 1,2 by 1993 c. 34, **s. 7(1)(2)**.

[F274 2 (1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.

(2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.]

Textual Amendments

F274 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, **s. 7(1)(2)**.

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[F275 3 (1) Wine or made-wine shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within paragraph 2(1) above or takes on such characteristics as are referred to in paragraph 2(3) above.

(2) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.]

Textual Amendments

F275 Sch. 1 paras. 1-3 substituted (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) for paras. 1, 2 by 1993 c. 34, **s. 7(1)(2)**.

SCHEDULE 2

. . . F276

Textual Amendments

F276 Sch. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), **Sch. 23 Pt. I**

SCHEDULE 3

Section 92(1).

CONSEQUENTIAL AMENDMENTS

1, 2. . . . . F277

Textual Amendments

F277 Sch. 3 paras. 1, 2 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note I

3, 4. . . . . F278

Textual Amendments

F278 Sch. 3 paras. 3, 4 repealed by Weights and Measures Act 1985 (c. 72, SIF 131), s. 98(1), **Sch. 13 Pt. II**

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
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[M12] *Licensing Act 1964*

Marginal Citations

M12 1964 c. 26.

5 (1) The Licensing Act 1964 shall be amended as provided in this paragraph.

(2) . . . . . [F279]

(3) In section 201(1)—

[[F280](a) in the definition of "sale by retail", for the words following "section" there shall be substituted the words " 4(4) of the Alcoholic Liquor Duties Act 1979 "; and]

(b) in the appropriate place in alphabetical order there shall be inserted the following definition (in place of the definition repealed by this Act)— "wine" means wine or made-wine as defined in section 1 of the Alcoholic Liquor Duties Act 1979.

(4) In Part II of Schedule 9, in paragraph 4, for the words "section 307 of the Customs and Excise Act 1952)" there shall be substituted the words " section 1 of the Alcoholic Liquor Duties Act 1979) ".

Textual Amendments

F279 Sch. 3 para. 5(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

F280 Sch. 3 para. (3)(a) repealed (E.W.) by Licensing (Retail Sales) Act 1988 (c. 25, SIF 68A:1), **s. 3(b)**

Modifications etc. (not altering text)

C32 The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

6, 7. . . . . [F281]

Textual Amendments

F281 Sch. 3 paras. 6, 7 repealed by S.I. 1981/231, **Sch. 11**

[M13] *Licensing Act (Northern Ireland) 1971*

Marginal Citations

M13 1971 c. 13(N.I.).

8 (1) . . . . . [F282]

(2) . . . . . [F283]

(4) . . . . . [F284]

Status: *Point in time view as at 19/03/1997. This version of this Act contains provisions that are not valid for this point in time.*
Changes to legislation: *Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

(5) F285

Textual Amendments

F282 Sch. 3 para. 8(1) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13

F283 Sch. 3 para. 8(2)(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

F284 Sch. 3 para. 8(4) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13

F285 Sch. 3 para. 8(5) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

M14 Licensing (Scotland) Act 1976

Marginal Citations

M14 1976 c. 66

9 In section 139(1) of the Licensing (Scotland) Act 1976 the following amendments shall be made, that is to say—

(a) in the definitions of "made-wine" and "wine", for the words "Customs and Excise Act 1952" there shall be substituted the words " section 1 of the Alcoholic Liquor Duties Act 1979 ";

(b) F286

Textual Amendments

F286 Sch. 3 para. 9(b) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

Modifications etc. (not altering text)

C33 The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

SCHEDULE 4

Section 92(2).

REPEALS

Modifications etc. (not altering text)

C34 The text of Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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PART I

ENACTMENTS OF THE PARLIAMENT OF THE UNITED KINGDOM

Chapter	Short title	Extent of repeal
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act 1890.	Section 31(2).
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Part IV. Sections 226 to 228. Section 237. Sections 241 to 243. Section 263(3) to (5). In section 307(1), the definitions of "authorised methylator", "beer", "beer-primer", "brewer" and "brewer for sale", "British compounded spirits", "British spirits", "case", "cider", "compounder", "dealer", "distiller" and "distillery", "distiller's warehouse", "gravity" and "original gravity", "intoxicating liquor", "justices' licence" and "justices' on-licence", "licensed methylator", "limited licence to brew beer", "made-wine", "methylated spirits", "producer of wine", "producer of made-wine", "proof", "rectifier", "registered club", "retail", "retailer", "spirits", "spirits of wine", "wholesale" and "wine". In section 315, paragraphs (*c*) and (*d*). In Schedule 10, paragraph 15.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 2.

Chapter	Short title	Extent of repeal
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 6.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 2(1) and (5). Section 3(2), (3), (4) and (5).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 3. Schedule 1.
1963 c. 25.	The Finance Act 1963.	Section 6. Schedule 2.
1963 c. 31.	The Weights and Measures Act 1963.	Section 59. In Schedule 10, paragraph 1(*d*).
1964 c. 49.	The Finance Act 1964.	Section 1(5). Section 2(3) and (6).
1966 c. 18.	The Finance Act 1966.	In Schedule 2, in paragraph 1, the words from "section 107(1)" to "spirits)" and paragraph 2.
1967 c. 54.	The Finance Act 1967.	Section 1(5). Section 4 except, in subsection (5), paragraphs (*a*)(i) and (v). Section 6. In Schedule 5, paragraphs 2, 3 and 4. In Schedule 6, paragraphs 1, 3, 4, 7, 8, 9, 10 and 11. In Schedule 9, paragraphs 1 to 6.
1968 c. 44.	The Finance Act 1968.	Section 1(3).
1968 c. 54.	The Theatres Act 1968.	In Schedule 2 the amendment in section 162 of the Customs and Excise Act 1952.
1969 c. 32.	The Finance Act 1969.	Section 1(5)(*b*). In Schedule 7, paragraph 2.
1970 c. 24.	The Finance Act 1970.	Section 6(1) and (2)(*a*). Section 7, except subsections (5) and (8).
1972 c. 41.	The Finance Act 1972.	Section 57(3) and (4).
1974 c. 30.	The Finance Act 1974.	Section 4.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 9 and 10. Sections 14 and 15. In Schedule 3, paragraphs 3 to 7, 9, 15, 24 to 37, 42, in paragraph 44, subparagraphs (*a*), (*b*) and (*d*) and paragraphs 45 to 47. Schedules 4 and 5. In Schedule 6, paragraphs 5, 6, 7 and 8.
1976 c. 40.	The Finance Act 1976.	Sections 2 and 3. In Schedule 3, paragraphs 1, 5, 7 and 9.
1976 c. 66.	The Licensing (Scotland) Act 1976.	In Schedule 7, paragraphs 3 and 4.
1977 c. 36.	The Finance Act 1977.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2.
1978 c. 42.	The Finance Act 1978.	Section 2. In Schedule 12, paragraphs 1 to 5.

PART II

ENACTMENTS OF THE PARLIAMENT OF NORTHERN IRELAND

Chapter	Short title	Extent of repeal
1959 c. 9 (N.I.).	The Finance Act (Northern Ireland) 1959.	Section 12(1) and (5). Section 13(2) to (5). Section 18(5).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 19. Section 22(6). Schedule 2.
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Section 15(1)(*b*) and (6). Section 17. Section 21(6). In Schedule 2, the amendment in the Finance Act (Northern Ireland) 1959.

PART III

NORTHERN IRELAND INSTRUMENT

Year and Number	Title	Extent of revocation
1976/1214 (N.I. 23).	The Poisons (Northern Ireland) Order 1976.	In Schedule 2, paragraph 1.

Status:
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