



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

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.

(2) "Spirits" means, subject to subsections (7) and (8) below, spirits of any description and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits 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 on analysis of a sample thereof at any time is found to be of a strength exceeding 2° of proof, but does not include—

- (a) black beer the worts whereof before fermentation were of a specific gravity of 1200° or more ; or
- (b) liquor made elsewhere than upon the licensed premises of a brewer for sale which on analysis of a sample at any time is found to be of an original gravity not exceeding 1016° and to be of a strength not exceeding 2° of proof.

(4) "Wine" means any liquor 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 any liquor 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 cider (or perry) of a strength less than 8-7 per cent. of alcohol by volume (at a temperature of 20° C) 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 naphtha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.

2 Ascertainment of strength, weight and volume of spirits and other liquors

- (1) For the purposes of the Customs and Excise Acts 1979, the strength, weight or volume of any spirits shall be ascertained in accordance with the following provisions of this section.
- (2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water equal to the volume of the spirits, the volume of each liquid being computed as at 51°F
- (3) " Degree of proof ", " degree over proof " and " degree under proof " shall be construed by reference to a scale on which 100° denotes the strength of spirits at proof and—
 - (a) 101°, or 1 degree over proof, denotes the strength of spirits which would be at proof if there were added thereto such quantity of distilled water as would increase by 1 per cent. the volume of the spirits computed as at 50°F ;
 - (b) 99°, or 1 degree under proof, denotes the strength of spirits which would be at proof if there were removed therefrom such quantity of distilled water as would reduce by 1 per cent. the volume of the spirits computed as at 50°F ;and so in proportion for any other number of degrees.
- (4) The equivalent at proof of any spirits not at proof shall for the purposes of the Customs and Excise Acts 1979 be deemed to be their volume—
 - (a) multiplied by the number of degrees of proof representing their strength; and
 - (b) divided by 100.
- (5) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits, and any such regulations may provide that in ascertaining for any purpose the strength of any spirits any substance contained therein which is not ethyl alcohol or distilled water may be treated as if it were.
- (6) Different regulations may be made under subsection (5) above for different purposes.

- (7) This section shall apply to methylated spirits and to any fermented liquor as it applies to spirits but, in relation to wine, made-wine or cider shall not apply so as to prevent the strength, weight or volume of wine, made-wine or cider from being ascertained for the purpose of charging duty thereon by methods other than that provided in this section.

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 60°F ;
 - (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.
- (3) Subject to subsection (5) below, 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.
- (5) Where the original gravity of any worts has been determined in accordance with regulations made under subsection (3) above for the purpose of charging duty under section 38 below by reference to the quantity and original gravity of worts produced, a deduction of $\frac{1}{2}\%$ shall be allowed from the original gravity so determined, so however as not to reduce the original gravity by reference to which the duty is charged below the gravity of the worts as ascertained by the proper officer in accordance with subsection (2) above.

4 Interpretation

- (1) In this Act, unless the context otherwise requires.—
- " 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 ;
 - " brewer " and " brewer for sale " have the meanings given by section 47 below ;
 - " 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;

Status: This is the original version (as it was originally enacted).

" case ", in relation to dutiable alcoholic liquor, means 1 dozen units each consisting of a container holding not less than 23 nor more than 28 fluid ounces, 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 ;

" 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 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 ;

" limited licence to brew beer " has the meaning given by section 47(2) below;

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

" the Management Act " means the Customs and Excise Management Act 1979;

" methylated spirits " means spirits mixed in the United Kingdom with some other substance in accordance with regulations made under section 77 below;

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

- (a) if the offence was committed in England or Wales or in Northern Ireland, the prescribed sum within the meaning of section 28 of the Criminal Law Act 1977 (£1,000 or other sum substituted by order under section 61(1) of that Act);
- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of section 289B of the Criminal Procedure (Scotland) Act 1975 (£1,000 or other sum substituted by order under section 289D(1) of that Act);

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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;

" proof ", in relation to the strength of spirits, has the meaning given by section 2 above ;

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

" registered club " means a club which is for the time being registered within the meaning of the Licensing Act 1964 or which is for the time being a registered club within the meaning of the Licensing (Scotland) Act 1976 or which is for the time being a registered club within the meaning of the Registration of Clubs Act (Northern Ireland) 1967;

" retailer " means—

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

(b) in relation to methylated spirits, a person holding a licence under section 76 below ;

" Scottish licence " includes a licence of a type described in Schedule 1 to the 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;

" spirits advice note " and " spirits consignment note " have the meanings given by section 27(5) below ;

" spirits of wine " means plain spirits of a strength of not less than 43° over proof manufactured in the United Kingdom;

" wholesale ", in relation to dealing in dutiable alcoholic liquor, has the meaning given by section 65(8) below;

"wholesaler " means a person holding a licence under section 65 below;

" 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 "

" container "

" the Customs and Excise Acts 1979 "

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" excise warehouse "

" goods "

" hovercraft "

" importer "

" licence year "

" nautical mile "

" night "

" occupier "

" officer " and " proper " in relation to an officer

" ship " and " British ship "

" shipped "

" shipment "

" stores "

" tons register "

" warehouse "

" warehousing regulations ".

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- (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, 2 gallons or 1 case;
 - (b) in the case of beer or cider, 4½ gallons or 2 cases.