



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### 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.
- (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) On any licence under subsection (2) above there shall be charged an excise licence duty at the rate of £5.25 per annum.
- (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.
- (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 he shall be liable on summary conviction to a penalty of £500 and the wine and all vessels, utensils and materials for producing wine found in his possession shall be liable to forfeiture.

#### **55 Made-wine: charge of excise duty**

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

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*Status: This is the original version (as it was originally enacted).*

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- (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 Schedule 2 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.
- (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) On any licence under subsection (2) above there shall be charged an excise licence duty at the rate of £5.25 per annum.
  - (4) A person who, in warehouse, produces made-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.
  - (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—
    - (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 render any made-wine sparkling.
  - (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 he shall be liable on summary conviction to a penalty of £500 and the made-wine and all vessels, utensils and materials for producing made-wine found in his possession shall be liable to forfeiture.

**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, renewal 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 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, he shall be liable on summary conviction to a penalty of £50 and any article in respect of which the offence was committed shall be liable to forfeiture.

**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 produced in the United Kingdom) of duty-free spirits in a proportion not exceeding 20 gallons of proof spirits to 100 gallons of made-wine, so, however, that the mixture shall not by virtue of this section be raised to a greater strength than 32° of proof.

**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) of duty-free spirits in a proportion not exceeding 10 gallons of proof spirits to 100 gallons of wine, so, however, that the mixture shall not, except as provided by subsection (2) below, be raised to a greater strength than 40° of proof.
- (2) If the Commissioners are satisfied that it is necessary for the preservation of the wine, they may permit the fortification of wine by virtue of this section for exportation only to a greater strength than 40° of proof.

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

- (1) Neither imported wine nor imported made-wine shall be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.
- (2) Any person who contravenes subsection (1) above and any person who is concerned in such a contravention shall be liable on summary conviction to a penalty of £100.
- (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.

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

- (1) The Commissioners may by regulations provide for duty charged on imported wine or imported made-wine which is used as an ingredient in the production or manufacture of—
  - (a) any beverage of an alcoholic strength not exceeding 2° of proof; or
  - (b) any such article (other than a beverage) as the Commissioners may determine having regard to the alcoholic content thereof,to be repaid subject to such conditions as may be imposed by or under the regulations.
- (2) The Commissioners may by regulations provide for duty charged on imported wine which is converted into vinegar to be repaid subject to such conditions as may be imposed by or under the regulations.

**61 Remission or repayment of duty on spoiled 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 spoiled 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 spoiled 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, he shall be liable on summary conviction to a penalty of £50.