



# 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.

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*Status: This is the original version (as it was originally enacted).*

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- (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.