



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

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) A licence granted under this section shall expire on the 30th September next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £15.75.
- (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, brewer for sale or vinegar-maker, they think it inexpedient to allow the manufacture of spirits.
- (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 400 gallons capacity, the Commissioners may refuse to grant the licence or may grant it only subject to such conditions as they see fit to impose.
- (6) The Commissioners may refuse to grant a distiller's licence in respect of any premises situated in an area where the Commissioners are not satisfied that convenient living accommodation for the officers to be placed in charge of the distillery can be found unless the distiller undertakes to provide to the satisfaction of the Commissioners lodgings for those officers which satisfy the conditions specified in subsections (7) and (8) below.

Status: This is the original version (as it was originally enacted).

- (7) The lodgings must be conveniently situated with respect to the distillery but must not form part of the distillery or of the distiller's dwelling house.
- (8) The rent unfurnished of the lodgings must either be agreed between the distiller and the Commissioners or, in default of agreement, must be equal—
 - (a) if the lodgings are in England or Wales, to their gross value for the purposes of section 19 of the General Rate Act 1967;
 - (b) if the lodgings are in Scotland, to their gross annual value ascertained in accordance with the provisions of section 6(2) to (4) of the Valuation and Rating (Scotland) Act 1956 for the purpose of making up the valuation roll;
 - (c) if the lodgings are in Northern Ireland, to their annual value ascertained in accordance with section 531 of the Income and Corporation Taxes Act 1970.
- (9) If a distiller to whom a licence has been granted upon his giving the undertaking mentioned in subsection (6) above fails to provide lodgings in accordance with that undertaking or to keep those lodgings in repair, or if he in any way interferes with the use and enjoyment of those lodgings by the officer residing therein, the Commissioners may suspend or revoke the licence.