



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Manufacture of spirits

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—
- regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;
 - for securing and collecting the duty on spirits manufactured in the United Kingdom ; and
 - 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.
- (2) Where—
- 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
 - the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,
- 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.
- (3) If, save as provided in subsection (2) above, any person contravenes or fails to comply with any regulation made under subsection (1) above he shall, subject to subsection (4) below, be liable on summary conviction to a penalty of £1,000, and any spirits, and

Status: This is the original version (as it was originally enacted).

any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, in respect of which the offence was committed shall be liable to forfeiture.

- (4) The Commissioners may by any regulation under subsection (1) above provide a penalty of an amount less than that specified in subsection (3) above for any contravention of or failure to comply with that regulation.
- (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, he shall be liable on summary conviction to a penalty of £100, and any spirits in respect of which the offence was committed shall be liable to forfeiture.