



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART II

#### SPIRITS

##### *Manufacture of spirits*

#### **14 Duty on spirits-attenuation charge**

- (1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.
- (2) There shall be calculated the quantity of spirits at proof capable of being produced from any wort and wash made at the distillery on the assumption that from every 100 gallons of wort and wash 1 gallon of spirits at proof will be produced for every 5 degrees of attenuation, that is to say, for every 5 degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of gallons of wort and wash or any less number of degrees of attenuation.
- (3) The gravity of wort or wash for the purposes of subsection (2) above shall be taken as that declared by the distiller except that, if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.
- (4) There shall be ascertained the quantity computed at proof of the spirits and feints produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period.
- (5) If the quantity calculated under subsection (2) above exceeds the quantity ascertained under subsection (4) above the duty on spirits shall, subject to subsection (6) below, be charged and become payable immediately on that excess.

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*Status: This is the original version (as it was originally enacted).*

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- (6) The Commissioners may make such allowance as in their opinion is reasonable from any charge under this section on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident.
- (7) In this section, " distillation period " means the period prescribed by regulations under section 13(1) above for the purpose of taking account of feints and spirits produced.