



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Manufacture of spirits

15 Distiller's warehouse.

- (1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Commissioners and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured.
- [^{F1}(2) The Commissioners may approve such a place of security for such periods and subject to such conditions as they think fit.]
- (3) A place of security for the time being approved by the Commissioners under subsection (1) above is referred to in this Act as a "distiller's warehouse".
- (4) A distiller who provides a distiller's warehouse shall, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and if he fails so to do [^{F2}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but nothing] in this subsection shall prejudice any power of the Commissioners to require the provision of accommodation as a condition of their approval of any other premises or place under the Customs and Excise Acts 1979.
- [^{F3}(5) Where, after the approval of a distiller's warehouse, the distiller by whom it is provided makes, without the previous consent of the Commissioners, an alteration in or addition to that warehouse, the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (6) The Commissioners may make regulations—
 - (a) regulating the warehousing of spirits in a distiller's warehouse;

Status: Point in time view as at 01/01/1995. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 15. (See end of Document for details)

(b) permitting, in so far as it appears to them necessary in order to meet the circumstances of any special case and subject to such conditions as they see fit to impose, the deposit by a distiller in his distiller's warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;

(c) for securing the duties on spirits so warehoused;

and subject to any such regulations, the provisions of Parts VIII and X of the Management Act, except sections 92 and 96, shall apply in relation to a distiller's warehouse and spirits warehoused therein as they apply in relation to an excise warehouse approved under subsection (1) of section 92 of that Act and goods warehoused therein.

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(7) If any person contravenes or fails to comply with any regulation made under subsection (6) above [^{F5}or with any condition . . . ^{F6}imposed under such a regulation][^{F7}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes any such regulation, or fails to comply with any such regulation or condition, shall be liable to forfeiture.]

^{F8}(8)

(9) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of a distiller's warehouse.

Subordinate Legislation Made

P1 S. 15: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by S.I. 1991/2564
For previous exercises of power see Index to Government Orders

Textual Amendments

- F1** S. 15(2) substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14(a)**
- F2** Words in s. 15(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F3** S. 15(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F4** S. 15(6A)(6B)(inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14(b)**) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 5, 114, **Sch. 3 para. 8(a)**, Sch. 23 Pt. I
- F5** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 14(c)**
- F6** Words repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 5, 114, **Sch. 3 para. 8(b)**, Sch. 23 Pt. I
- F7** Words in s. 15(7) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 18(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F8** S. 15(8) repealed (1.1.1995) by 1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 18(4), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

- C1** S. 15(7) excluded by S.I. 1982/611, **reg. 23(1)(2)**
- C2** S. 15(7) restricted by S.I. 1988/809, **reg. 6**

Status:

Point in time view as at 01/01/1995. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 15.