



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART IV

WINE AND MADE-WINE

58 **Mixing of wine and spirits in warehouse**

- (1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with wine (whether imported into or produced in the United Kingdom) of duty-free spirits in a proportion not exceeding 10 gallons of proof spirits to 100 gallons of wine, so, however, that the mixture shall not, except as provided by subsection (2) below, be raised to a greater strength than 40° of proof.
- (2) If the Commissioners are satisfied that it is necessary for the preservation of the wine, they may permit the fortification of wine by virtue of this section for exportation only to a greater strength than 40° of proof.