



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART V

#### CIDER

#### 62 Excise duty on cider.

- (1) There shall be charged on cider—
  - (a) imported into the United Kingdom; or
  - (b) made in the United Kingdom by a person who is required by subsection (2) below to be registered as a maker of cider,  
a duty of excise at the rate of [<sup>F1</sup> [<sup>F2</sup>£20.40] per hectolitre].
- (2) Subject to subsection (3) below, a person who, on any premises in the United Kingdom, makes cider for sale must be registered with the Commissioners in respect of those premises.
- (3) The Treasury may by order made by statutory instrument provide for exempting from subsection (2) above makers of cider whose production does not exceed such limit as is specified in the order and who comply with such other conditions as may be so specified.
- (4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, he shall be liable on summary conviction to a penalty of [<sup>F3</sup>level 5 on the standard scale] and the cider and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.
- (5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—
  - (a) regulating the making of cider for sale and the registration and cancellation of registration of makers of cider;
  - (b) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;

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*Status: Point in time view as at 19/03/1991. This version of this provision has been superseded.*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 62. (See end of Document for details)*

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- (c) for securing and collecting the duty;
  - (d) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations.
- (6) If any person contravenes or fails to comply with any regulation made under subsection (5) above, he shall be liable on summary conviction to a penalty of [<sup>F3</sup>level 3 on the standard scale] and any article in respect of which the offence was committed shall be liable to forfeiture.

#### **Textual Amendments**

- F1** Words substituted by [S.I. 1979/241, art. 26](#)
- F2** Words in [s. 62\(1\)](#) substituted (with effect from 6 p.m. on 19.3.1991) by virtue of [Finance Act 1991 \(c. 31, SIF 40:1\), s.1\(4\)\(5\)](#).
- F3** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) arts. 5, 6](#)

**Status:**

Point in time view as at 19/03/1991. 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 62.