
STATUTORY INSTRUMENTS

1988 No.1684

CUSTOMS AND EXCISE

The Alcoholic Liquor Duties (Beer-based Beverages) Order 1988

Made - - - - 29th September 1988

Coming into force - - 1st October 1988

The Treasury, in exercise of the powers conferred on them by section 1(10) of the Alcoholic Liquor Duties Act 1979(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Alcoholic Liquor Duties (Beer-based Beverages) Order 1988 and shall come into force on 1st October 1988.

2. This Order applies to any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer, and is of a description specified in the Schedule to this Order.

3. Any beverage to which this Order applies shall be deemed to be beer and not made-wine.

David Lightbown

Nigel Lawson

Two off the Lords Commissioners of Her
Majesty's Treasury

29th September 1988

(1) 1979 c. 4; section 1 was amended by section 1(5) of the Finance Act 1984 (c. 43), and by section 1 of and Schedule 1 to the Finance Act 1988 (c. 39)

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 2

DESCRIPTIONS OF BEVERAGES

1. Shandy made with lemonade, or any mixture of beer with lemonade, lemon juice, lemon cordial, lemon squash or lemon flavouring.
 2. Lager-and-lime, and any mixture of beer with limeade, lime juice, lime cordial, lime squash or lime flavouring.
 3. Shandygaff, ginger beer shandy, and any mixture of beer with unfermented ginger beer, ginger cordial, ginger squash, ginger or ginger flavouring.
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EXPLANATORY NOTE

(This note is not part of the Order)

This Order, made under provisions of the Alcoholic Liquor Duties Act 1979 and the Finance Act 1988, deems certain beer-based mixed drinks to be beer and not made-wine for excise duty purposes. The Schedule describes the beverages covered by the Order.