
STATUTORY INSTRUMENTS

2009 No. 730

The Enactment of Extra-Statutory Concessions Order 2009

The Alcoholic Liquor Duties Act 1979

Spirits contained in flavourings

16.—(1) In the Alcoholic Liquor Duties Act 1979(1), before section 6 insert—

“5A Exemption from duty on spirits in flavourings

(1) Duty shall not be payable on any spirits contained in flavourings imported into the United Kingdom or used in the production of flavourings if the flavourings are for use in—

- (a) the preparation of food for human consumption, or
- (b) the preparation of any beverage of an alcoholic strength not exceeding 1.2 per cent.

(2) In subsection (1) above “flavourings” mean any products falling within CN Code 3302 of the Combined Nomenclature established by [Council Regulation \(EEC\) No 2658/87](#)(2) as amended by [Commission Regulation \(EC\) No 1832/2002](#)(3).”.

(2) The amendment made by this article has effect where the duty would otherwise be charged on or after 6th April 2009.

(1) 1979 c. 4.

(2) OJ No L256, 7.9.87, p.1.

(3) OJ No L 290, 28.10.2002, p.1.