
EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1 September 2010.

The Order amends the definition of “cider” for excise duty purposes in section 1 of the Alcoholic Liquor Duties Act 1979. (“Cider” as defined in that section means cider or perry.)

The effect of the change is to impose two requirements about the juice content of “cider”, the pre-fermentation juice requirement and the final product juice requirement.

The pre-fermentation juice requirement is that, immediately before the fermentation process begins, the mixture of ingredients from which the cider or perry is made must contain a minimum volume of apple or pear juice with a specific gravity of at least 1033 degrees. The minimum volume which must be included is a volume equal to 35 per cent of the volume of that mixture.

The final product juice requirement is that, taken together, the volume of apple or pear juice in the pre-fermentation mixture and the volume of any apple or pear juice added after fermentation begins must be a volume not less than 35 per cent of the volume of the cider or perry. To satisfy the final product juice requirement the apple or pear juice must have a specific gravity of at least 1033 degrees.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

This Order was notified in draft to the European Commission in accordance with Article 8(1) of European Parliament and Council Directive [98/34/EC](#) laying down a procedure for the provision of information in the field of technical standards and regulations⁽¹⁾.

(1) OJ No L 204, 21.7.98, p37. Article 8(1) was amended by European Parliament and Council Directive [98/48/EC](#) OJ No L 217, 5.8.98, p18.