

## SCHEDULE 1

Regulation 2

### THE TOLERANCE REQUIREMENTS

1.—(1) This paragraph applies to large packs filled with a metered or weighed volume of alcoholic product.

(2) The tolerance requirement is that the volume of alcoholic product does not exceed the volume ascertained by reference to the label of that large pack and any invoice, delivery note or similar document issued in relation to it by more than the amount set out in sub-paragraph (3).

(3) The amount referred to in sub-paragraph (2) is—

- (a) in the case of a pack intended to contain a volume exceeding 100 litres, 0.5 per cent of that volume, or
- (b) in any other case, 0.5 litres.

(4) Where the sources described in sub-paragraph (2) indicate different volumes, the volume to be used for the purposes of this paragraph is the greater of those volumes.

2.—(1) This paragraph applies to large packs filled with a volume of alcoholic product that is not metered or weighed.

(2) The tolerance requirement is that the volume of alcoholic product in a large pack does not exceed the volume ascertained by reference to the label of that pack and any invoice, delivery note or similar document issued in relation to it by more than the amount set out in sub-paragraph (3).

(3) The amount referred to in sub-paragraph (2) is—

- (a) in the case of a pack intended to contain a volume exceeding 200 litres, 3 litres,
- (b) in the case of a pack intended to contain a volume exceeding 100 litres but not exceeding 200 litres, 2 litres, or
- (c) in any other case, 1 litre.

(4) Where the sources described in sub-paragraph (2) indicate different volumes, the volume to be used for the purposes of this paragraph is the greater of those volumes.

## SCHEDULE 2

Regulation 1(2)

### METHOD OF DETERMINING THE STRENGTH OF ALCOHOLIC PRODUCT

1.—(1) Except where sub-paragraph (2) applies, the strength of spirits is to be determined—

- (a) by determining the density of the spirits in air at 20 degrees Celsius and taking the strength of the spirits to be the percentage of alcohol by volume corresponding to that density in the Laboratory Alcohol Table, provided that where the density of any spirits determined as mentioned falls between any two consecutive numbers in that table the strength shall be determined by linear interpolation, or
- (b) using any method that measures the strength of spirits to a level of accuracy equivalent to, or greater than, that measured by a method set out in sub-paragraph (a).

(2) Where spirits contain any substance other than alcohol and water the Commissioners may either—

- (a) require that the strength of the spirits be ascertained by any of the means prescribed by sub-paragraph (1) after removing from the spirits any such substance to the extent which they

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consider necessary by distillation or such other process as they direct and adding water to replace the volume so removed, or

- (b) allow the strength of the spirits to be ascertained, as though they contained alcohol and water only, by either of the means prescribed by sub-paragraph (1).

**2.**—(1) Except where sub-paragraph (2) applies, the strength of any alcoholic product other than spirits is to be determined—

- (a) in the following manner—

- (i) a representative sample is to be taken and, after first being cleared of sediment and gas by filtration, at the temperature of 20 degrees Celsius is to be distilled,
  - (ii) the distillate is to be made up at the temperature of 20 degrees Celsius with distilled water to the original measure of the quantity before distillation,
  - (iii) the strength of the distillate made up in accordance with sub-paragraph (ii) is to be ascertained by determining its density in air at the temperature of 20 degrees Celsius by means of a pycnometer, and
  - (iv) the strength of alcoholic product is to be taken to be the percentage of alcohol by volume in the Laboratory Alcohol Table which corresponds to the density determined in accordance with paragraph (iii) except that where the density so determined is between two consecutive numbers in the table aforesaid the strength is to be determined by linear interpolation, or

- (b) using any method that measures the strength of alcoholic product to a level of accuracy equivalent to, or greater than, that measured by the method set out in sub-paragraph (a).

(2) Where the result ascertained by a method specified in sub-paragraph (1) is rendered inaccurate by the presence of substances other than alcohol, that method is to be adjusted for the purpose of producing an accurate result until such result is produced.

**3.** In this Schedule “Laboratory Alcohol Table” means a table, published on 11th July 2023, entitled “Laboratory Alcohol Table” showing the relation between density at 20 degrees Celsius and alcoholic strength of mixtures of ethanol and water expressed as percentage by volume at 20 degrees Celsius and percentage by mass<sup>(1)</sup>.

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(1) The table entitled “Laboratory Alcohol Table” is available at <https://www.gov.uk/government/publications/laboratory-alcohol-table> and hard copies are available for inspection, free of charge, at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.