



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

An Act to consolidate the enactments relating to the excise duties on spirits, beer, wine, made-wine and cider together with certain other enactments relating to excise. [22nd February 1979]

Modifications etc. (not altering text)

- C1** Act amended by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), [s. 24\(1\)\(3\)](#) and by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), [s. 114\(1\)](#)
- C2** Act modified by [S.I. 1990/2167](#), [art. 5](#)
- C3** Act restricted (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), [s. 5\(1\)\(6\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
- C4** Act construed as one with [1995 c. 4, s. 5](#) (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), [s. 5\(6\)\(8\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
- C5** Act applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 5, 11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#)
- C6** Act applied by [1994 c. 23, s. 16\(1\)](#) (as substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 13](#) (with [Sch. 8 para. 99](#) and with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#)))

Commencement Information

- I1** Act wholly in force at 1.4.1979, see [s. 93\(2\)](#)

Status:

Point in time view as at 28/04/2022.

Changes to legislation:

Alcoholic Liquor Duties Act 1979, Introductory Text is up to date with all changes known to be in force on or before 08 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.