



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Charge of excise duty

5 Spirits: charge of excise duty.

There shall be charged on spirits—

- (a) imported into the United Kingdom; or
- (b) distilled, or manufactured by any other process whatsoever, in the United Kingdom,

a duty of excise [^{F1}at the rate of [^{F2}£20.60] per litre of alcohol in the spirits]

Textual Amendments

F1 Words substituted by [Finance Act 1982 \(c. 39, SIF 40:1\), s. 1\(1\)\(6\)](#)

F2 Words in [s. 5](#) substituted (*retrospective* to 1.1.1995) by [1995 c. 4, s. 3\(1\)\(4\)](#)

Modifications etc. (not altering text)

C1 [S. 5](#) restricted (27.7.1993) by [1993 c. 34, s. 8\(1\)](#).

Status:

Point in time view as at 01/01/1995.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979,
Cross Heading: Charge of excise duty.