



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

General provisions relating to spirits

33 Restrictions on use of certain goods relieved from spirits duty.

- (1) If any person uses otherwise than for a medical or scientific purpose—
- (a) any mixture which has on importation been relieved to any extent of the duty chargeable in respect of the spirits contained in it or used in its preparation or manufacture by reason of being a mixture which is recognised by the Commissioners as being used for medical purposes; or
 - (b) any article containing spirits which were exempted from duty under section 7 above; or
 - (c) any article manufactured or prepared from spirits in respect of which [^{F1}remission] of duty has been obtained under section 8 above; . . . ^{F2}
 - (d) ^{F2}
- [^{F3}his doing so shall, unless he has complied with the requirements specified in subsection (2) below, attract a penalty under section 9 of the Finance Act 1994 (civil penalties)], and any article in his possession in the preparation or manufacture of which the mixture or article has been used shall be liable to forfeiture.
- (2) The requirements with which a person must comply to avoid incurring liability under subsection (1) above are that—
- (a) he must obtain the consent of the Commissioners in writing to the use of the mixture or article otherwise than for a medical or scientific purpose; and
 - (b) he must pay to the Commissioners an amount equal to the difference between the duty charged on the mixture and the duty which would have been chargeable if it had not been a mixture recognised as mentioned in subsection (1)(a) above, or to the amount of the duty [^{F4}remitted], as the case may be.

Status: Point in time view as at 11/05/2001. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 33. (See end of Document for details)

- (3) The Commissioners may make regulations for the purpose of enforcing the provisions of this section.
- (4) Regulations under subsection (3) above may in particular require any person carrying on any trade in which spirits, or mixtures or articles containing or prepared or manufactured with spirits, are in the opinion of the Commissioners likely to be or to have been used—
- (a) to give and verify particulars of the materials which he is using or has used and of any such mixtures or articles which he has sold; and
 - (b) to produce any books of account or other documents of whatever nature relating to any such materials, mixtures or articles.
- (5) If any person contravenes or fails to comply with any regulation made under subsection (3) above [^{F5}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (6) In this section “mixture” includes a preparation and a compound, and any reference to a mixture or article includes a reference to any part thereof.

Textual Amendments

- F1** Word substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(a\)](#)
- F2** [S. 33\(1\)\(d\)](#) and the word “or” immediately preceding it repealed by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(b\)](#)
- F3** Words in [s. 33\(1\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 26\(1\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679, art. 3](#)
- F4** Word substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(c\)](#)
- F5** Words in [s. 33\(5\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 26\(2\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679, art. 3](#)

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