



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART IV

WINE AND MADE-WINE

55 Made-wine: charge of excise duty.

- (1) There shall be charged on made-wine—
 - (a) imported into the United Kingdom; or
 - (b) produced in the United Kingdom by a person who is required by subsection (2) below to be licensed to produce made-wine for sale,
a duty of excise at the rates shown in [^{F1}Schedule 1] to this Act and the duty shall, in so far as it is chargeable on made-wine produced in the United Kingdom, be charged and paid in accordance with regulations under section 56 below [^{F2}and with any regulations under section 1 of the Finance (No. 2) Act 1992].
- (2) Subject to subsections (4) and (5) below, a person who, on any premises in the United Kingdom, produces made-wine for sale must hold an excise licence under this subsection in respect of those premises for that purpose.
- (3)^{F3}
- (4) A person who, in warehouse, produces made-wine for sale by rendering it sparkling in accordance with warehousing regulations need not hold an excise licence under subsection (2) above in respect of those premises.
- [^{F4}(4A) A person who, on any premises, produces made-wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.]
- (5) A person need not hold an excise licence under subsection (2) above in respect of premises on which he produces made-wine for sale so long as all the following conditions are satisfied in relation to the production of made-wine by him on those premises, that is to say—

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Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 55. (See end of Document for details)

- [^{F5}(aa) he does not blend or otherwise mix two or more alcoholic liquors to which paragraphs (a) and (b) of section 66A(1) below or paragraphs (a) and (b) of section 66A(2) below apply;]
- (a) the duty chargeable on each alcoholic ingredient used by him has become payable before he uses it;
- (b) the ingredients he uses do not include cider or black beer;
- (c) he does not increase by fermentation the alcoholic strength of any liquor or substance used by him; and
- (d) he does not [^{F6}render sparkling any made-wine other than made-wine to which section 55A below applies]. . .
- ^{F7}(e)

^{F8}(5A)

- (6) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces made-wine on those premises without being the holder of a licence under that subsection in respect of those premises [^{F9}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on the made-wine produced, and the made-wine] and all vessels, utensils and materials for producing made-wine found in his possession shall be liable to forfeiture.

Textual Amendments

- F1** Words substituted by Finance Act 1984 (c. 43, SIF 40:1), s. 1(4)(6)
- F2** Words in s. 55(1) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 13**; S.I. 1992/2979, art. 3, **Sch. Pt. II**
- F3** S. 55(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
- F4** S. 55(4A) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 5(1)**
- F5** S. 55(5)(aa) inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, s. 5(2)(4).
- F6** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1, Pt. II para. 5(2)**
- F7** S. 55(5)(e) and preceding word repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(a)(4), 213, **Sch. 23 Pt. I(2)**.
- F8** S. 55(5A) repealed (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after 27.7.1993) by 1993 c. 34, ss. 5(3)(b)(4), 213, **Sch. 1 Pt. I(2)**.
- F9** Words in s. 55(6) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 35** (with s. 19(3)); S.I. 1994/2679, art. 3

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Changes to legislation:

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