Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Alcoholic liquor duties

5   Repeal of provisions of ALDA 1979 of no practical utility etc

(1) The following provisions of ALDA 1979 shall cease to have effect—

  (a)   section 12(4) (power to refuse or revoke distiller's licence where premises near to premises of a rectifier, registered brewer or vinegar-maker);

  (b)   section 14 (duty on spirits – attenuation charge);

  (c)   section 15(4) (provision of accommodation in distiller's warehouse);

  (d)   section 18(5) (power to refuse licence as a rectifier where premises near to premises of a distillery);

  (e)   section 21 (restrictions relating to rectifiers);

  (f)   section 24 (restriction on carrying on of other trades by distiller or rectifier);

  (g)   section 26 (importation and exportation of spirits);

  (h)   section 32 (restriction on transfer of British spirits in warehouses);

  (i)   section 35 (returns as to importation, manufacture, sale or use of alcohols);

  (j)   section 55A (wine and made-wine of a strength not exceeding 5.5%);

  (k)   section 67 (power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers);

  (l)   section 69 (miscellaneous provisions as to wholesalers and retailers of spirits);

  (m)   section 71 (penalty for mis-describing liquor as spirits);

  (n)   section 74 (liquor to be deemed wine or spirits); and

  (o)   section 82 (power to make regulations with respect to stills).

(2) In consequence of the repeal of section 55A of ALDA 1979, that Act is amended as follows.

(3) In section 54 (wine: charge of excise duty), in subsection (4A), for "wine to which section 55A below applies" substitute " wine of a strength not exceeding 5.5 per cent ".

(4) In section 55 (made-wine: charge of excise duty), in subsections (4A) and (5)(d), for "made-wine to which section 55A below applies" substitute " made-wine of a strength not exceeding 5.5 per cent ".