
STATUTORY INSTRUMENTS

2010 No. 1914

EXCISE

The Alcoholic Liquor Duties (Definition of Cider) Order 2010

Approved by the House of Commons

<i>Made</i>	- - - -	<i>27th July 2010</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th July 2010</i>
<i>Coming into force</i>	- -	<i>1st September 2010</i>

The Treasury, in exercise of the powers conferred by section 1(6A) and (6B) of the Alcoholic Liquor Duties Act 1979⁽¹⁾, makes the following Order:

Citation, commencement and application

- 1.—(1) This Order may be cited as the Alcoholic Liquor Duties (Definition of Cider) Order 2010.
- (2) This Order comes into force on 1st September 2010.
- (3) This Order applies in relation to alcoholic liquor if, and only if—
 - (a) the fermentation of the apple or pear juice from which it is obtained commences on or after 1st September 2010, or
 - (b) where it is made by blending two or more alcoholic liquors, the fermentation of the apple or pear juice from which any of those liquors is obtained commences on or after that date.

Cider

2. In section 1 of the Alcoholic Liquor Duties Act 1979 (the alcoholic liquors dutiable under that Act), in subsection (6) (definition of “cider”)⁽²⁾, for the words after “section 55B(1) below,” substitute—

“cider (or perry)—

- (a) which is of a strength exceeding 1.2 per cent but less than 8.5 per cent,
- (b) which is obtained from the fermentation of apple or pear juice, without the addition at any time of—
 - (i) any alcoholic liquor, or

(1) 1979 c. 4; section 1(6A) and (6B), and section 1(6C) under which this Order was laid, were inserted by section 66 of the Finance Act 2010 (c. 13).

(2) Section 1(6) was amended by section 1 of the Finance Act 1984 (c. 43), section 1 of the Finance Act 1995 (c. 4), section 5 of the Finance Act 1997 (c. 16) and by article 5 of the Alcoholic Liquors (Amendment of Enactments relating to Strength and to Units of Measurement) Order 1979 S.I. 1979/241.

- (ii) any liquor or substance which communicates colour or flavour, other than such as the Commissioners may allow as appearing to them to be necessary to make cider (or perry),
- (c) the pre-fermentation mixture for which satisfies the pre-fermentation juice requirement, and
- (d) which satisfies the final product juice requirement.

For the purposes of this subsection—

- (i) “the pre-fermentation mixture” for cider (or perry) means the mixture of juice and other ingredients in which the fermentation from which the cider (or perry) is obtained takes place, as that mixture exists immediately before the fermentation process commences,
- (ii) if the cider (or perry) consists of a blend of two or more liquors constituting cider (or perry), references in this subsection to the pre-fermentation mixture are to the pre-fermentation mixtures for each of those liquors taken as a whole,
- (iii) the pre-fermentation mixture for the cider (or perry) satisfies the pre-fermentation juice requirement if the volume of apple or pear juice of a gravity⁽³⁾ of at least 1033 degrees included in the mixture is a volume not less than 35 per cent of the volume of the pre-fermentation mixture,
- (iv) the cider (or perry) satisfies the final product juice requirement if the aggregate of the volume of apple or pear juice of a gravity of at least 1033 degrees included in the pre-fermentation mixture and the volume of any such apple or pear juice added after fermentation commences is a volume not less than 35 per cent of the volume of the cider (or perry), and
- (v) the volume of any juice, the pre-fermentation mixture and the cider (or perry) is to be computed as at 20°C.”

Repeals

3. The following provisions are omitted—

- (a) in section 1(5) of the Finance Act 1984⁽⁴⁾, the words from “and in the definition” to the end, and
- (b) section 1(3) of the Finance Act 1995⁽⁵⁾.

Michael Fabricant

Jeremy Wright

Two of the Lords Commissioners of Her Majesty’s Treasury

27 July 2010

(3) Section 3(1) of the Alcoholic Liquor Duties Act 1979 (c. 4), gives the meaning of “gravity” in that Act. In relation to any liquid, “gravity” means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, and the volume of each liquid is computed as at 20°C. Where the gravity of any liquid is expressed as a number of degrees that number is that ratio multiplied by 1,000.

(4) 1984 c. 43.

(5) 1995 c. 4.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1 September 2010.

The Order amends the definition of “cider” for excise duty purposes in section 1 of the Alcoholic Liquor Duties Act 1979. (“Cider” as defined in that section means cider or perry.)

The effect of the change is to impose two requirements about the juice content of “cider”, the pre-fermentation juice requirement and the final product juice requirement.

The pre-fermentation juice requirement is that, immediately before the fermentation process begins, the mixture of ingredients from which the cider or perry is made must contain a minimum volume of apple or pear juice with a specific gravity of at least 1033 degrees. The minimum volume which must be included is a volume equal to 35 per cent of the volume of that mixture.

The final product juice requirement is that, taken together, the volume of apple or pear juice in the pre-fermentation mixture and the volume of any apple or pear juice added after fermentation begins must be a volume not less than 35 per cent of the volume of the cider or perry. To satisfy the final product juice requirement the apple or pear juice must have a specific gravity of at least 1033 degrees.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

This Order was notified in draft to the European Commission in accordance with Article 8(1) of European Parliament and Council Directive [98/34/EC](#) laying down a procedure for the provision of information in the field of technical standards and regulations⁽⁶⁾.

(6) OJ No L 204, 21.7.98, p37. Article 8(1) was amended by European Parliament and Council Directive [98/48/EC](#) OJ No L 217, 5.8.98, p18.