

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1969, Paragraph 1. (See end of Document for details)

SCHEDULE 7

MISCELLANEOUS PROVISIONS AS TO CUSTOMS AND EXCISE

[^{F1} Definition of whisky

Textual Amendments

F1 Sch. 7 repealed (*prosp.*) by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), Sch. 10 Pt. I

- 1 In relation to spirits distilled on or after 1st August 1969, section 243(1)(b) of the ^{M1}Customs and Excise Act 1952 (which defines Scotch whisky) shall cease to have effect, and for all purposes of customs and excise—
- (a) the expression “whisky” shall mean spirits which have been distilled from a mash of cereals which has been—
- (i) saccharified by the diastase of malt contained therein with or without other natural diastases approved for the purpose by the Commissioners; and
- (ii) fermented by the action of yeast; and
- (iii) distilled at [^{F2}an alcoholic strength (computed in accordance with section 2 of the ^{M2}Alcoholic Liquor Duties Act 1979) less than 94.8 per cent.] in such a way that the distillate has an aroma and flavour derived from the materials used,
- and which have been matured in wooden casks in warehouse for a period of at least three years;
- [the expression “Scotch whisky” shall have the same meaning as it has in ^{F3}(b) section 3(1) of the Scotch Whisky Act 1988;]
- [the expression “Scotch whisky” shall have the same meaning as it has in ^{F4}(b) Article 2(2) of the Scotch Whisky (Northern Ireland) Order 1988;]
- (c) the expression “blended whisky” or “blended Scotch whisky” shall mean a blend of a number of distillates each of which separately is entitled to the description whisky or Scotch whisky as the case may be;
- (d) the period for which any blended whisky or blended Scotch whisky shall be treated as having been matured as mentioned in sub-paragraph (a) of this paragraph shall be taken to be that applicable in the case of the most recently distilled of the spirits contained in the blend.]

Textual Amendments

F2 Words substituted (1.1.1980) by S.I. 1979/241, art. 3

F3 Sch. 7 para. 1(b) substituted (E.W.S.) by Scotch Whisky Act 1988 (c. 22, SIF 109:1), s. 3(5)

F4 Sch. 7 para. 1(b) substituted (N.I.) by S.I. 1988/1852(N.I. 19), art. 2(5)

Marginal Citations

M1 1952 c. 44.

M2 1979 c. 4.

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