



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

U.K.

An Act to consolidate the enactments relating to the excise duties on spirits, beer, wine, made-wine and cider together with certain other enactments relating to excise. [22nd February 1979]

Modifications etc. (not altering text)

- C1 Act amended by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), [s. 24\(1\)\(3\)](#) and by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), [s. 114\(1\)](#)
- C2 Act modified by [S.I. 1990/2167](#), [art. 5](#)
- C3 Act restricted (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), [s. 5\(1\)\(6\)](#); [S.I. 2005/1523](#), [art. 2 \(with art. 3\)](#)
- C4 Act construed as one with [1995 c. 4, s. 5 \(1.7.2005\)](#) by [Finance Act 1995 \(c. 4\)](#), [s. 5\(6\)\(8\)](#); [S.I. 2005/1523](#), [art. 2 \(with art. 3\)](#)

Commencement Information

- II Act wholly in force at 1.4.1979, see [s. 93\(2\)](#)

PART I U.K.

PRELIMINARY

1 The alcoholic liquors dutiable under this Act. U.K.

- (1) Subsections (2) to (8) below define for the purposes of this Act the alcoholic liquors which are subject to excise duty under this Act, that is to say—
- (a) spirits,
 - (b) beer,
 - (c) wine,
 - (d) made-wine, and
 - (e) cider;

Status: Point in time view as at 01/12/2020.

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and in this Act “dutiabale alcoholic liquor” means any of those liquors and “duty” means excise duty.

[^{F1}(2) “Spirits” means, subject to subsections (7) to (9) below—

- (a) spirits of any description which are of a strength exceeding 1.2 per cent
- (b) any such mixture, compound or preparation made with spirits as is of a strength exceeding 1.2 per cent or
- (c) liquors contained, with any spirits, in any mixture which is of a strength exceeding 1.2 per cent.

[^{F2}....]

- (3) “Beer” includes ale, porter, stout and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which [^{F3}is] of a strength exceeding [^{F4}0.5 per cent.]^{F5}...
- (4) “Wine” means any liquor [^{F6}which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.
- (5) “Made-wine” means [^{F7}subject to subsection (10) [^{F8}and section 55B(1)] below] any liquor [^{F6}which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of any substance or by mixing a liquor so obtained or derived from a liquor so obtained with any other liquor or substance but does not include wine, beer,^{F9} ... spirits or cider.
- (6) “Cider” means [^{F8}, subject to section 55B(1) below, [^{F10}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
 - (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 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

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- 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.]

^{F11}(6A) [The Treasury may by order made by statutory instrument amend subsection (6) above.

(6B) An order under subsection (6A) above may make—

- (a) consequential amendments in this Act or any other enactment,
(b) other consequential provision, and
(c) supplementary, incidental and transitional provision.

(6C) A statutory instrument containing an order under subsection (6A) above is to be laid before the House of Commons after being made; and, unless it is approved by that House before the end of the period of 28 days beginning with the date on which it is made, ceases to have effect at the end of that period (but without that affecting anything previously done under it or the making of a new order).

(6D) In reckoning that period no account is to be taken of any time—

- (a) during which Parliament is dissolved or prorogued, or
(b) during which the House of Commons is adjourned for more than 4 days.]

^{F12}(7)

(8) Methyl alcohol, notwithstanding that it is so purified or prepared as to be drinkable, shall not be deemed to be spirits nor shall naphtha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.

^{F13}(9) [^{F14}

(10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.]]

Textual Amendments

- F1** S. 1(2) substituted (1.1.1993) by [S.I. 1992/3158, reg. 2\(2\)](#)
- F2** Words in s. 1(2) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523, art. 2 \(with art. 3\)](#)
- F3** Word in s. 1(3) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 2\(a\)](#); [S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II](#)
- F4** Words in s. 1(3) substituted (27.7.1993 with application in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by [1993 c. 34, s. 3\(1\)\(3\)](#).
- F5** Words in s. 1(3) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 51\(2\)\(a\)\(5\)](#)
- F6** Words in s. 1(4)(5) inserted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by [1995 c. 4, s. 1\(2\)\(5\)](#)
- F7** Words inserted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 1\(5\), Sch. 1 Part II para. 1\(3\)](#)
- F8** Words in s. 1(5) inserted (*retrospective* to 1.1.1997) by [1997 c. 16, s. 5\(2\)\(a\)\(5\)](#)
Words in s. 1(6) inserted (*retrospective* to 1.1.1997) by [1997 c. 16, s. 5\(2\)\(b\)\(5\)](#)

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- F9** Words in s. 1(5) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 51(2)(b)(5)**
- F10** Words in s. 1(6) substituted (1.9.2010) by The Alcoholic Liquor Duties (Definition of Cider) Order 2010 (S.I. 2010/1914), arts. 1(2), 2 (with art. 1(3))
- F11** S. 1(6A)-(6D) inserted (8.4.2010) by Finance Act 2010 (c. 13), s. 66
- F12** S. 1(7) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 52(1)(a)(3)**
- F13** S. 1(9)(10) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), **Sch. 1 Part II para. 1(4)**
- F14** S. 1(9) repealed (retrospective to 28.4.2002) by Finance Act 2002 (c. 23), **ss. 3(1), 141, Sch. 40 Pt. 1(1)**

[^{F15}2 Ascertainment of strength volume and weight of alcoholic liquors. U.K.]

(1) Subject to subsections (5) and (6) below, this section applies to spirits, [^{F16}anything that would be spirits if it were of a strength exceeding 1.2 per cent.,]^{F17}... and any fermented liquor other than wash, and “liquor” shall be construed accordingly.

(2) For all purposes of this Act—

- (a) except where some other measure of quantity is specified, any computation of the quantity of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;
- (b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20_C; and
- (c) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor (inclusive of the alcohol contained in it);

and in this Act, unless the context otherwise requires—

“alcohol” means ethyl alcohol; and

“strength” in relation to any liquor, means its alcoholic strength computed in accordance with this section, the ratio referred to in paragraph (c) above being expressed as a percentage.

(3) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of any liquor, and any such regulations may provide that in computing for any purpose the strength of any liquor any substance contained therein which is not alcohol or distilled water may be treated as if it were.

[Without prejudice to the generality of subsection (3) above, regulations under ^{F18}(3A) that subsection may provide that for the purpose of charging duty on any spirits, [^{F19}beer,]^{F20}cider,] wine or made-wine contained in any bottle or other container, the strength, weight or volume of the [^{F21}liquor in that bottle or other container] may be ascertained by reference to any information given on the bottle or other container by means of a label or otherwise or to any documents relating to the bottle or other container.]

(4) Different regulations may be made under subsection (3) above for different purposes.

(5) Nothing in this section shall prevent the strength, weight or volume of [^{F22}beer,] wine, made-wine or cider from being computed for the purpose of charging duty thereon by methods other than that provided in this section.

^{F23}(6)

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- (7) Except as provided in subsection (8) below, where the quantity of alcohol contained in any spirits ^{F24}... falls to be computed in accordance with this section on or after 1st January 1980 and the quantity of those spirits ^{F24}... was last computed in accordance with this section before that date the following conversion factor shall be applied in making the first-mentioned computation, that is to say, one gallon of spirits at proof shall be taken to be equivalent to 2·595 litres of alcohol.
- (8) The Commissioners may, if they think fit in any particular case, require the quantity of alcohol contained in any spirits ^{F25}... falling within subsection (7) above to be computed in accordance with this section without applying the conversion factor specified in that subsection.]

Subordinate Legislation Made

- P1** S. 2: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I. 1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

- F15** S. 2 substituted by [S.I. 1979/241](#), [art. 6](#)
- F16** Words in s. 2(1) inserted (1.1.1993) by [S.I. 1992/3158](#), [reg. 2\(3\)](#).
- F17** Words in s. 2(1) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
- F18** S. 2(3A) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [Sch. 8 Pt. II para. 10](#)
- F19** Word in s. 2(3A) inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s.7(4)(5), [Sch. 2 para. 3\(1\)](#); [S.I. 1993/1152](#), [art. 3\(1\)](#), [Sch. 1 Pt. I](#).
- F20** Word in s. 2(3A) inserted (19.3.1997) by 1997 c. 16, [s. 5\(3\)\(a\)](#)
- F21** Words in s. 2(3A) substituted (19.3.1997) by 1997 c. 16, [s. 5\(3\)\(b\)](#)
- F22** Word in s. 2(5) inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 3\(2\)](#); [S.I. 1993/1152](#), [art. 3\(1\)](#), [Sch. 1 Pt. I](#).
- F23** S. 2(6) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 3\(3\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), [art. 3\(2\)](#), [Sch. 1 Pt. II](#).
- F24** Words in s. 2(7) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
- F25** Words in s. 2(8) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))

3 Meaning of and method of ascertaining gravity of liquids. **U.K.**

- (1) For the purposes of the Customs and Excise Acts 1979—
- “gravity”, in relation to any liquid, means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at ^{F26}20_C];
 - where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by 1,000; and
 - “original gravity”, in relation to any liquid in which fermentation has taken place, means its gravity before fermentation.
- (2) The gravity of any liquid at any time shall be ascertained by such means as the Commissioners may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

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- (3) ^{F27} . . . , where for any purposes of the Customs and Excise Acts 1979 it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Commissioners may by regulations prescribe.
- (4) Different regulations may be made under subsection (3) above in relation to different liquids.
- ^{F28}(5)

Subordinate Legislation Made

- P2** S. 3: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I.1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

- F26** Words substituted by [S.I. 1979/241](#), [art. 7](#)
- F27** Words in s. 3(3) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 4\(a\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), art. 3(2), [Sch. 1 Pt. II](#).
- F28** S. 3(5) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 4\(b\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), art. 3(2), [Sch. 1 Pt. II](#).

4 Interpretation. **U.K.**

- (1) In this Act, unless the context otherwise requires,—
- [^{F29}“alcohol” has the meaning given by section 2 above;]
- [^{F30}“authorised denaturer” means a person authorised under section 75(1) below to denature dutiable alcoholic liquor;]
- “beer” has the meaning given by section 1 above;
- ^{F31}
...
- ^{F32}
...
- “British compounded spirits” means spirits which have, in the United Kingdom, had any flavour communicated thereto or ingredient or material mixed therewith, not being [^{F33}denatured alcohol];
- “case”, in relation to dutiable alcoholic liquor, means 1 dozen units each consisting of a container holding not less than [^{F34}65 nor more than 80 centilitres], or the equivalent of that number of such units made up wholly or partly of containers of a larger or smaller size;
- “cider” has the meaning given by section 1 above;
- “compounder” means a person holding a licence as a compounder under section 18 below;
- [^{F35}“denatured alcohol” means denatured alcohol within the meaning of section 5 of the Finance Act 1995, and references to denaturing a liquor are references to subjecting it to any process by which it becomes denatured alcohol;]
- “distiller”, means a person holding a distiller’s licence under section 12 below;
- “distiller’s licence” has the meaning given by section 12(1) below;
- “distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section 15(1) below;

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“distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

“dutable alcoholic liquor” has the meaning given by section 1(1) above;

“duty” has the meaning given by section 1(1) above and “duty-paid”, “duty-free” and references to drawback shall be construed accordingly;

[^{F36}“general beer duty” has the meaning given by section 36(1ZAA);]

“gravity” and “original gravity” have the meanings given by section 3 above;

[^{F36}“high strength beer duty” has the meaning given by section 37(3);]

“justices’ licence” and “justices on-licence”—

(a) ^{F37} ...

(b) in the application of this Act to Northern Ireland mean a licence corresponding to the relevant licence such as is mentioned in paragraph (a) of this definition;

“licensed”, in relation to a producer of wine or of made-wine, means a producer who holds a licence to produce wine or made-wine respectively under subsection (2) of section 54 or 55 below;

[^{F38}“licensed denaturer” means a person holding a licence under section 75(2) below;]

^{F32}
...

“made-wine” has the meaning given by section 1 above;

“the Management Act” means the ^{M1}Customs and Excise Management Act 1979;

^{F39}
...

[^{F40}“package”, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;

“packager”, in relation to beer, means a person carrying on the business of packaging beer;]

“the prescribed sum”, in relation to the penalty provided for an offence, means—

(a) if the offence was committed in England or Wales ^{F41}..., the prescribed sum within the meaning of [^{F42}section 32 of the Magistrates’ Court Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F43}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];

(c) [^{F44}if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

“producer of made-wine” includes a person who renders made-wine sparkling and “produce”, in relation to made-wine, shall be construed accordingly;

“producer of wine” includes a person who renders wine sparkling, and “produce”, in relation to wine, shall be construed accordingly;

^{F45}
...

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“rectifier” means a person holding a licence as a rectifier under section 18 below;

[^{F46}“registered brewer” has the meaning given by section 47(1) below;]

“registered club” means a club ^{F37} ... ^{F47} ... which is for the time being a registered club within the meaning of the [^{F48}Registration of Clubs (Northern Ireland) Order 1996];

“retailer” means—

(a) in relation to dutiable alcoholic liquor, a person who sells such liquor by retail;

(b) ^{F49}

“Scottish licence” includes a licence of a type described in Schedule 1 to the ^{M2}Licensing (Scotland) Act 1976, (other than an off-sale licence), an occasional licence granted in terms of section 33 of the said Act, an occasional permission granted in terms of section 34 of the said Act, and a licence granted in terms of section 40 of the said Act;

“spirits” has the meaning given by section 1 above;

^{F50}

“spirits of wine” means plain spirits of a strength of not less than [^{F51}80 per cent.] manufactured in the United Kingdom;

[^{F29}“strength”, in relation to any liquor, has the meaning given by section 2 above;]

[^{F52}“wholesale” [^{F53}(except in Part 6A)], in relation to dealing in dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not less than the following, namely—

(a) in the case of spirits, wine or made-wine, 9 litres or 1 case; or

(b) in the case of beer or cider, 20 litres or 2 cases;]

[^{F52}“wholesaler” means a person who deals wholesale in dutiable alcoholic liquor;]

“wine” has the meaning given by section 1 above.

(2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Management Act

“the Commissioners”

“container”

“the Customs and Excise Acts 1979”

[^{F54}“ excise duty point ”]

“excise warehouse”

“goods”

“hovercraft”

“importer”

^{F55}

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F56
.....
“night”
“occupier”
“officer” and “proper” in relation to an officer
“ship” and “British ship”
“shipped”
“shipment”
“stores”
“tons register”
[^{F57}“United Kingdom waters”]
“warehouse”
“warehousing regulations”.

- (4) For the purposes of this Act [^{F58}(except in Part 6A)], selling by retail, in relation to dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not exceeding the following, that is to say—
- (a) in the case of spirits, wine or made-wine, [^{F59}9 litres] or 1 case;
 - (b) in the case of beer or cider, [^{F59}21 litres] or 2 cases.

Textual Amendments

- F29** Definition inserted by S.I. 1979/241, **art. 8(a)(i)**
- F30** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(a)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F31** Words in s. 4(1) omitted (1.4.2013) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 51(3)(5)**
- F32** S. 4(1): definitions of “brewer”, “brewer for sale” and “limited licence to brew beer” repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, **Sch. 2 para. 5(2)**, **Sch. 19 Pt. II**; S.I. 1993/1152, **art. 3(2)**, **Sch. 1 Pt. II**
- F33** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(b)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F34** Words substituted by S.I. 1979/241, **art. 8(a)(ii)**
- F35** Words in s. 4(1) inserted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(c)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F36** Words in s. 4(1) inserted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 3**
- F37** Words in s. 4 repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 6 para. 72**, **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, **art. 2(2)** (with **art. 4**)
- F38** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(d)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F39** Words in s. 4(1) repealed (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 29 Pt. I(3)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F40** S. 4(1): definitions of “package” and “packager” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(3)**; S.I. 1993/1152, **art. 3(1)**, **Sch. 1 Pt. I**
- F41** Words repealed by S.I. 1984/703, (N.I. 3) **Sch. 6 para. 9(a)** and **Sch. 7**
- F42** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 180**
- F43** S. 4(1): words in the definition of “the prescribed sum” (b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 20**
- F44** Para. (c) of the definition of “the prescribed sum” inserted by SI 1984/703, (N.I. 3) **Sch. 6 para. 9(b)**
- F45** Definition of “proof” repealed by S.I. 1979/241, **art. 8(a)(iv)**
- F46** S. 4(1): definition of “registered brewer” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(4)**; S.I. 1993/1152, **art. 3(1)**, **Sch. 1 Pt. I**

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- F47** Words in s. 4(1) repealed (S.) (1.9.2009 at 5.00 a.m.) by [The Licensing \(Scotland\) Act 2005 \(Consequential Provisions\) Order 2009 \(S.S.I. 2009/248\)](#), art. 1(1), [sch. 2](#) (with art. 3)
- F48** S. 4(1): words in definition of “registered club” substituted (20.2.1997) by [S.I. 1996/3159 \(N.I. 23\)](#), art. 52(2), [Sch. 7 para. 1](#)
- F49** Para. (b) of the definition of “retailer” repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)
- F50** Definitions repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)
- F51** Words substituted by [S.I. 1979/241](#), [art. 8\(a\)\(iii\)](#)
- F52** Definition substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 11](#)
- F53** Words in s. 4(1) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [s. 54\(2\)\(a\)\(8\)](#)
- F54** Words in s. 4(3) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [s. 54\(2\)\(b\)\(8\)](#)
- F55** Words repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 114, [Sch. 23 Pt. IV](#)
- F56** Words repealed by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), [s. 3 Sch. 2](#)
- F57** Expression inserted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\)](#), s. 3, [Sch. 1 para. 5\(1\)](#)
- F58** Words in s. 4(4) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [s. 54\(2\)\(c\)\(8\)](#)
- F59** Words substituted by [S.I. 1979/241](#), [art. 8\(b\)](#)

Marginal Citations

- M1** 1979 c. 2
M2 1976 c. 66

PART II **U.K.**

SPIRITS

Charge of excise duty

5 **Spirits: charge of excise duty.** **U.K.**

There shall be charged on spirits—

- (a) imported into the United Kingdom; or
- (b) distilled, or manufactured by any other process whatsoever, in the United Kingdom,

a duty of excise [^{F60}at the rate of [^{F61}£28.74] per litre of alcohol in the spirits]

Textual Amendments

- F60** Words substituted by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 1\(1\)\(6\)](#)
F61 Sum in s. 5 substituted (13.3.2017) by [Finance Act 2017 \(c. 10\)](#), [s. 21\(2\)\(7\)](#)

Modifications etc. (not altering text)

- C5** S. 5 restricted (27.7.1993) by [1993 c. 34](#), [s. 8\(1\)](#).

Status: Point in time view as at 01/12/2020.

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Reliefs from excise duty

[^{F62}5A **Exemption from duty on spirits in flavourings** U.K.]

- (1) Duty shall not be payable on any spirits contained in flavourings imported into the United Kingdom or used in the production of flavourings if the flavourings are for use in—
 - (a) the preparation of food for human consumption, or
 - (b) the preparation of any beverage of an alcoholic strength not exceeding 1.2 per cent.
- (2) In subsection (1) above “flavourings” mean any products falling within CN Code 3302 of the Combined Nomenclature established by [Council Regulation \(EEC\) No 2658/87](#) as amended by [Commission Regulation \(EC\) No 1832/2002](#).]

Textual Amendments

F62 S. 5A inserted (with effect in accordance with art. 16(2) of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2009 \(S.I. 2009/730\)](#), arts. 1(1), **16(1)**

^{F63}6 **Power to exempt angostura bitters from duty.** U.K.

Textual Amendments

F63 S. 6 omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 52\(1\)\(b\)\(3\)](#)

^{F64}6A U.K.

Textual Amendments

F64 S. 6A repealed (1.5.1995) by [1995 c. 4, s. 162](#), [Sch. 29 Pt. I\(2\)](#)

7 **Exemption from duty of spirits in articles used for medical purposes.** U.K.

Duty shall not be payable on any spirits contained in an article imported or delivered from warehouse which is recognised by the Commissioners as being used for medical purposes.

Modifications etc. (not altering text)

C6 S. 7 excluded (20.10.1995) by [S.I. 1995/2518](#), [reg. 118\(a\)\(i\)](#)

[^{F658} **Remission of duty in respect of spirits used for medical or scientific purposes.** U.K.]

- (1) Where a person proposes to use spirits—

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- (a) in the manufacture or preparation of any article recognised by the Commissioners as being an article used for medical purposes; or
 - (b) for scientific purposes,
- the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for that use without payment of the duty chargeable thereon.
- (2) If any person contravenes or fails to comply with any condition imposed under this section [^{F66}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- [^{F67}(3) Subsection (4) below applies if—
- (a) spirits are received and delivered in accordance with subsection (1) above,
 - (b) they are not used as proposed, and
 - (c) it is not shown to the satisfaction of the Commissioners that they can be accounted for by natural waste or other legitimate cause.
- (4) In such a case the Commissioners—
- (a) may assess as being excise duty due from the person concerned an amount equal to the duty that would have been chargeable on the spirits if, at the time of delivery from warehouse, they had been delivered for home use and otherwise than in accordance with subsection (1) above, and
 - (b) may notify him or his representative accordingly.]

Textual Amendments

F65 S. 8 substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(1\)](#)

F66 Words in s. 8(2) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. II para. 15](#); [S.I. 1994/2679, art. 3](#)

F67 S. 8(3)(4) inserted (1.10.1998) by 1998 c. 36, s. 20, [Sch. 2 para. 1](#); [S.I. 1998/2243, art. 2](#)

Modifications etc. (not altering text)

C7 S. 8 excluded (20.10.1995) by [S.I. 1995/2518, reg. 118\(a\)\(ii\)](#)

^{F689} **Remission of duty on spirits for methylation. U.K.**

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Textual Amendments

F68 S. 9 repealed (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 2, Sch. 29 Pt. 1\(3\)](#); [S.I. 2005/1523, art. 2 \(with art. 3\)](#)

10 Remission of duty on spirits for use in art or manufacture. U.K.

- (1) Where, in the case of any art or manufacture carried on by any person in which the use of spirits is required, it is proved to the satisfaction of the Commissioners that the use of [^{F69}denatured alcohol] is unsuitable or detrimental, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for use in that art or manufacture without payment of the duty chargeable thereon.

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(2) If any person contravenes or fails to comply with any condition imposed under this section [^{F70} his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

[^{F71}(3) Subsection (4) below applies if—

- (a) spirits are received and delivered in accordance with subsection (1) above,
- (b) they are not used as proposed, and
- (c) it is not shown to the satisfaction of the Commissioners that they can be accounted for by natural waste or other legitimate cause.

(4) In such a case the Commissioners—

- (a) may assess as being excise duty due from the person concerned an amount equal to the duty that would have been chargeable on the spirits if, at the time of delivery from warehouse, they had been delivered for home use and otherwise than in accordance with subsection (1) above, and
- (b) may notify him or his representative accordingly.]

Textual Amendments

F69 Words in s. 10 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 3**; S.I. 2005/1523, **art. 2** (with **art. 3**)

F70 Words in s. 10(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 16** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F71 S. 10(3)(4) inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 2**; S.I. 1998/2243, **art. 2**

Modifications etc. (not altering text)

C8 S. 10 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(iv)**

11 Relief from duty on imported goods not for human consumption containing spirits. **U.K.**

[^{F72}(1)] On the importation of goods not for human consumption containing spirits as a part or ingredient thereof, the Commissioners may, subject to such conditions as they may think fit to impose, direct the goods to be treated for the purposes of the charge of duty on spirits (and in particular the charge under section 126 of the Management Act) as not containing spirits.

[^{F73}(2) Subsection (3) below applies if—

- (a) the Commissioners make a direction under subsection (1) above, but
- (b) it turns out that the goods were for human consumption.

(3) In such a case the Commissioners—

- (a) may assess as being excise duty due from the relevant person an amount equal to the duty that would have been chargeable on the goods if the direction had not been made, and
- (b) may notify him or his representative accordingly.

(4) The reference in subsection (3) above to the relevant person is to the importer or (if different) the person who sought the direction.]

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Textual Amendments

F72 Word in s. 11 inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 3(2)**; S.I. 1998/2243, **art. 2**

F73 S. 11(2)-(4) inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 3(3)**; S.I. 1998/2243, **art. 2**

Manufacture of spirits

12 Licence to manufacture spirits. **U.K.**

(1) No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose under this section (referred to in this Act as a “distiller’s licence”).

^{F74}(2)

^{F75}(3)

^{F76}(4)

(5) Where the largest still to be used on any premises in respect of which a distiller’s licence is sought for the manufacture of spirits by distillation of a fermented liquor is of less than [^{F77}18 hectolitres] capacity, the Commissioners may refuse to grant the licence or may grant it only subject to such conditions as they see fit to impose [^{F78}and where the largest still so used on any premises in respect of which a licence is held is of less than that capacity, the Commissioners may revoke the licence or attach to it such conditions as they see fit to impose].

^{F79}(6)

Textual Amendments

F74 S. 12(2) repealed by Finance Act 1986 (c. 41, SIF 40:1), **ss. 8(2)(a)**, 114, Sch. 23 Pt IV

F75 S. 12(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F76 S. 12(4) repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(a), **Sch. 26 Pt. 1(1)**

F77 Words substituted by S.I. 1979/241, **art. 10**

F78 Words added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 3(3)**

F79 S. 12(6)–(9) repealed by Finance Act 1990 (c. 29, SIF 40:1), ss. 9, 132, **Sch. 19 Part I** (subsection (6A) having been added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 3(4)**)

13 Power to make regulations relating to manufacture of spirits. **U.K.**

(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;
- (b) for securing and collecting the duty on spirits manufactured in the United Kingdom; and
- (c) regulating the removal of spirits from a distillery;

and different regulations may be made in respect of manufacture for different purposes or by different processes.

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[^{F80}(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
- (b) impose or provide for the imposition of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.]

(2) Where—

- (a) the Commissioners are satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits; or
- (b) the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

they may direct that, subject to compliance with such conditions as they think proper to impose, such of the provisions of this Act relating to the manufacture of, or manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

[^{F81}(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.]

(3) If, save as provided in subsection (2) above, any person contravenes or fails to comply with any regulation made under subsection (1) above [^{F82}or with any condition, restriction or requirement imposed under such a regulation][^{F83}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)] and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, [^{F83}in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, restriction or requirement, shall be liable to forfeiture.]

^{F84}(4)

(5) If any person in whose case a direction is given by the Commissioners under subsection (2) above acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, [^{F85}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture].

Subordinate Legislation Made

P3 S. 13: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I. 1991/2564](#)
For previous exercises of power see Index to Government Orders

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Textual Amendments

- F80** S. 13(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 12(a)**
- F81** S. 13(2A) inserted by Finance Act 1985 (c. 54, SIF 40:1), s. 6 **Sch. 3 para. 1**
- F82** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 8 Pt. II para. 12(b)**
- F83** Words in s. 13(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 17(1)(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F84** S. 13(4) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. II para. 17(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F85** Words in s. 13(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 17(3)**; S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

- C9** S. 13(3) excluded by S.I. 1982/611, **reg. 23(1)(2)**

^{F86}**14 Duty on spirits—attenuation charge. U.K.**

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Textual Amendments

- F86** S. 14 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(b), **Sch. 26 Pt. 1(1)**

15 Distiller’s warehouse. U.K.

- (1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Commissioners and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured.
- [^{F87}(2) The Commissioners may approve such a place of security for such periods and subject to such conditions as they think fit.]
- (3) A place of security for the time being approved by the Commissioners under subsection (1) above is referred to in this Act as a “distiller’s warehouse”.
- ^{F88}(4)
- [^{F89}(5) Where, after the approval of a distiller’s warehouse, the distiller by whom it is provided makes, without the previous consent of the Commissioners, an alteration in or addition to that warehouse, the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (6) The Commissioners may make regulations—
 - (a) regulating the warehousing of spirits in a distiller’s warehouse;
 - (b) permitting, in so far as it appears to them necessary in order to meet the circumstances of any special case and subject to such conditions as they see fit to impose, the deposit by a distiller in his distiller’s warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;
 - (c) for securing the duties on spirits so warehoused;

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and subject to any such regulations, the provisions of Parts VIII and X of the Management Act, except sections 92 and 96, shall apply in relation to a distiller's warehouse and spirits warehoused therein as they apply in relation to an excise warehouse approved under subsection (1) of section 92 of that Act and goods warehoused therein.

^{F90}(6A)

(7) If any person contravenes or fails to comply with any regulation made under subsection (6) above [^{F91}or with any condition . . . ^{F92}imposed under such a regulation][^{F93}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes any such regulation, or fails to comply with any such regulation or condition, shall be liable to forfeiture.]

^{F94}(8)

(9) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of a distiller's warehouse.

Subordinate Legislation Made

P4 S. 15: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I. 1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

- F87** S. 15(2) substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 14\(a\)](#)
- F88** S. 15(4) repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(c), [Sch. 26 Pt. 1\(1\)](#)
- F89** S. 15(5) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 18\(2\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F90** S. 15(6A)(6B)(inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 14\(b\)](#)) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), ss. 5, 114, [Sch. 3 para. 8\(a\)](#), Sch. 23 Pt. I
- F91** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 14\(c\)](#)
- F92** Words repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), ss. 5, 114, [Sch. 3 para. 8\(b\)](#), Sch. 23 Pt. I
- F93** Words in s. 15(7) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 18\(3\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F94** S. 15(8) repealed (1.1.1995) by [1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 18\(4\), Sch. 26 Pt. III Note](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

Modifications etc. (not altering text)

- C10** S. 15(7) excluded by [S.I. 1982/611, reg. 23\(1\)\(2\)](#)
- C11** S. 15(7) restricted by [S.I. 1988/809, reg. 6](#)

16 Racking of duty-paid spirits at distillery. **U.K.**

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the racking at a distillery of duty-paid spirits.
- (2) If any person contravenes or fails to comply with any regulation made under this section, [^{F95}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

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- [^{F96}(3) If on an officer's taking stock of duty-paid spirits racked at a distillery, a greater quantity of alcohol is found at the place of racking than ought to be there according to any accounts required by regulations made under this section to be kept thereof then—
- (a) duty shall be charged on the excess; and
 - (b) if the excess amounts to more than 1 per cent. of the quantity of alcohol lawfully brought into the place of racking since stock was last taken, such a quantity of spirits as contains an amount of alcohol equal to that excess shall be liable to forfeiture, and [^{F97}there shall be deemed to have been conduct by the distiller attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (4) Paragraph (b) of subsection (3) above shall not apply where the excess of alcohol is less than 3 litres.]

Textual Amendments

- F95** Words in s. 16(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 19(1)** (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F96** S. 16(3)(4) substituted by [S.I. 1979/241, art. 12](#)
- F97** Words in s. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 19(2)** (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

Modifications etc. (not altering text)

- C12** S. 16 modified by [S.I. 1983/947, regs. 12, 13](#)
- C13** Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by [S.I. 1992/3152, Pt. VI, regs. 11\(c\), 12](#)

17 Offences in connection with removal of spirits from distillery, etc. **U.K.**

- (1) If any person—
- (a) conceals in or without the consent of the proper officer removes from a distillery any wort, wash, low wines, feints or spirits; or
 - (b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed; or
 - (c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured, not being spirits which have been condemned or are deemed to have been condemned as forfeited,
- he shall be guilty of an offence under this section and may be detained, and the goods shall be liable to forfeiture.
- (2) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction, to a penalty of [^{F98}£20,000] or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.

Status: Point in time view as at 01/12/2020.

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Textual Amendments

- F98** Sum in s. 17(2)(a) substituted (12.3.2015) for words by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 3(2)** (with reg. 5(1))

Rectifying and compounding of spirits

18 Rectifier's and compounder's licences. **U.K.**

- (1) No person shall rectify or compound spirits and keep a still for that purpose unless he holds an excise licence under this section as a rectifier.
- (2) Except as permitted by the Commissioners and subject to such conditions as they see fit to impose, no other person shall compound spirits unless he holds an excise licence under this section as a compounder.

^{F99}(3)

^{F100}(4)

^{F101}(5)

- (6) Without prejudice to section 25 below and except as provided by this section, if any person rectifies or compounds spirits otherwise than under and in accordance with an excise licence under this Act so authorising him, [^{F102}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F99** S. 18(3) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), ss. **8(2)(a)**, 114, Sch. 23 Pt. IV
- F100** S. 18(4) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#) s. 114, Sch. 23 Pt. IV
- F101** S. 18(5) repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(d), **Sch. 26 Pt. 1(1)**
- F102** Words in s. 18(6) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 20](#) (with s. 19(3)); S.I. 1994/2679, **art. 3**

19 Regulation of rectifying and compounding. **U.K.**

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
 - (a) regulating the rectifying and compounding of spirits;
 - (b) regulating the receipt, storage, removal and delivery of spirits by rectifiers and compounders;and different regulations may be made under this section for rectifiers and compounders.

[^{F103}(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and

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- (b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.
- (1B) Where any documents removed under the powers conferred by subsection (1A)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.]
- (2) If any person contravenes or fails to comply with any regulation made under this section [^{F104}or with any condition, restriction or requirement imposed under any such regulation], [^{F105}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits and any other article in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, requirement or restriction, shall be liable to forfeiture.]
- ^{F106}(3)

Textual Amendments

- F103** S. 19(1A)(1B) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 15\(a\)](#)
- F104** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 15\(b\)](#)
- F105** Words in s. 19(2) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 21\(1\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F106** S. 19(3) repealed (1.1.1995) by [1994 c. 9, ss. 9, 19, 258, Sch. 4 Pt. II para. 21\(2\), Sch. 26 Pt. III](#) Note (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

20 Penalty for excess or deficiency in rectifier's stock. **U.K.**

- [^{F107}(1) If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of a rectifier any excess of alcohol is found, such a quantity of spirits as contains an amount of alcohol equal to the excess shall be liable to forfeiture and [^{F108}there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (2) If at any time when an account is taken and a balance struck as aforesaid any deficiency of alcohol is found which cannot be accounted for to the satisfaction of the Commissioners and which exceeds 5 per cent. of the aggregate of—
- (a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and
 - (b) the quantity of alcohol contained in any spirits since lawfully received by the rectifier,
- [^{F108}there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).]]
- (3) For the purposes of any such account and of this section—
- (a) spirits used by a rectifier in warehouse in pursuance of warehousing regulations shall be deemed not to be spirits in his stock as a rectifier; and

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- (b) where a rectifier also carries on the trade of a wholesaler of spirits on the same premises, all spirits in his possession (other than spirits so used) shall be deemed to be spirits in his stock as a rectifier.

Textual Amendments

F107 S. 20(1)(2) substituted by [S.I. 1979/241](#), [art. 13](#)

F108 Words in s. 20(1)(2) substituted (1.1.1995) by [1994 c. 9](#), s. 9, [Sch. 4 Pt. II para. 22](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#)

^{F109}21 Restrictions relating to rectifiers. [U.K.](#)

Textual Amendments

F109 S. 21 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(e), [Sch. 26 Pt. 1\(1\)](#)

^{F110}22 Drawback on British compounds and spirits of wine. [U.K.](#)

Textual Amendments

F110 S. 22 repealed (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), s. [187\(1\)](#)

^{F111}23 Allowance on British compounds. [U.K.](#)

Textual Amendments

F111 S. 23 repealed (29.4.1996) by [1996 c. 8](#), s. 24(c), 205, [Sch. 41 Pt. III](#)

General provisions relating to manufacture of spirits and British compounds

^{F112}24 Restriction on carrying on of other trades by distiller or rectifier. [U.K.](#)

Textual Amendments

F112 S. 24 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(f), [Sch. 26 Pt. 1\(1\)](#)

25 Penalty for unlawful manufacture of spirits, etc. [U.K.](#)

- (1) Save as provided by or under this Act, any person who, otherwise than under and in accordance with an excise licence under this Act so authorising him—

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- (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
- (b)^{F113} uses a still for distilling, rectifying or compounding spirits; or
- (c) distils or has in his possession any low wines or feints; or
- (d) not being a vinegar-maker, [^{F114}produces] or makes or has in his possession any wort or wash fit for distillation,
- shall be liable on summary conviction to a penalty of [^{F115}£20,000].
- (2) Where there is insufficient evidence to convict a person of an offence under subsection (1) above, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable on summary conviction to a penalty of [^{F116}level 3 on the standard scale].
- (3) Any person found on premises on which spirits are being unlawfully manufactured or on which a still is being unlawfully used for rectifying or compounding spirits may be detained.
- (4) All spirits and stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits—
- (a) found in the possession of any person who commits an offence under subsection (1) above; or
- (b) found on any premises on which such an offence has been committed,
- shall be liable to forfeiture.
- (5) Notwithstanding any other provision of the Customs and Excise Acts 1979 relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (4) above may at his discretion forthwith spill, break up or destroy that thing.
- (6) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, if any officer has reasonable grounds for suspecting that any thing liable to forfeiture under this section is in or upon any land or other premises in Northern Ireland, he may enter upon those premises, if need be by force, and search them and seize and remove any thing which he has reasonable grounds to believe to be so liable.

Textual Amendments

F113 Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

F114 Word in s. 25(1)(d) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

F115 Sum in s. 25(1) substituted (12.3.2015) for words by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 3(3)** (with reg. 5(1))

F116 Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6

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General provisions relating to spirits

^{F117}26 Importation and exportation of spirits. U.K.

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Textual Amendments

F117 S. 26 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(g), [Sch. 26 Pt. 1\(1\)](#)

27— ^{F118} U.K.
30.

Textual Amendments

F118 Ss. 27–30 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)

31 ^{F119} U.K.

Textual Amendments

F119 S. 31 repealed by [S.I. 1989/2098](#), [art. 2](#)

^{F120}32 Restriction on transfer of British spirits in warehouse. U.K.

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Textual Amendments

F120 S. 32 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(h), [Sch. 26 Pt. 1\(1\)](#)

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

- (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 [^{F121}remission] of duty has been obtained under section 8 above; . . . ^{F122}
 - (d) ^{F122}
- ^{F123}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

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- 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 [^{F124}remitted], as the case may be.
- (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 [^{F125}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

F121 Word substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(a\)](#)

F122 S. 33(1)(d) and the word “or” immediately preceding it repealed by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(b\)](#)

F123 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](#)

F124 Word substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 6\(4\)\(c\)](#)

F125 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](#)

34 Prohibition of grogging. **U.K.**

- (1) No person shall—
- (a) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof; or
 - (b) have on his premises any cask which is being subjected to any such process or any spirits extracted from the wood of any cask.
- [^{F126}(2) A contravention of this section shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

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- (3) All spirits extracted contrary to this section and every cask which is being subjected to any such process or which, being upon premises upon which spirits so extracted are found, has been subjected to any such process shall be liable to forfeiture.

Textual Amendments

F126 S. 34(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 27** (with s. 19(3); S.I. 1994/2679, **art. 3**)

F127 **35 Returns as to importation, manufacture, sale or use of alcohols.** **U.K.**

Textual Amendments

F127 S. 35 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(i), **Sch. 26 Pt. 1(1)**

PART III U.K.

BEER

Charge of excise duty

F128 **36** **F129** **General beer duty** **U.K.**

- (1) There shall be charged on beer—
- (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom,
- a duty of excise ^{F130}at the rates specified in subsection (1AA) below].

^{F131}(1ZAA) [The duty charged by subsection (1) is referred to in this Act as “general beer duty”.]

- ^{F132}(1AA) [The rates at which ^{F133}general beer duty] shall be charged are—
- ^{F134}(za) [in the case of beer that is of a strength which exceeds 1.2 per cent but does not exceed 2.8 per cent, ^{F135}£8.42] per hectolitre per cent of alcohol in the beer;]
 - (a) in the case of beer that ^{F136}is of a strength which exceeds 2.8 per cent and] is not small brewery beer, ^{F137}£19.08] per hectolitre per cent of alcohol in the beer;
 - (b) in the case of small brewery beer ^{F138}that is of a strength which exceeds 2.8 per cent and is] produced in a singleton brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36D below;
 - (c) in the case of small brewery beer ^{F139}that is of a strength which exceeds 2.8 per cent and is] produced in a co-operated brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36F below.]

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[No ^{F141}general beer] duty shall be chargeable under subsection (1) above on beer ^{F140}(1A) which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.]

(2) Subject to the provisions of this Act—

- (a) [^{F142}general beer duty] on beer produced in, or imported into, the United Kingdom shall be charged and paid, and
- (b) the amount chargeable in respect of any such duty shall be determined and become due,

in accordance with regulations under section 49 below [^{F143}and with any regulations under section 1 of the Finance (No. 2) Act 1992].]

Textual Amendments

F128 S. 36 substituted (1.6.1993) by [Finance Act 1991 \(c. 31\), s. 7\(1\)\(5\)](#); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.

F129 S. 36 heading substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(6\)](#)

F130 Words in s. 36(1) substituted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(2\)](#)

F131 S. 36(1ZAA) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(2\)](#)

F132 S. 36(1AA) inserted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(3\)](#)

F133 Words in s. 36(1AA) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(3\)](#)

F134 S. 36(1AA)(za) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(a\)\(7\)](#)

F135 Sum in s. 36(1AA)(za) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(3\)\(a\)\(7\)](#)

F136 Words in s. 36(1AA)(a) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(b\)\(7\)](#)

F137 Sum in s. 36(1AA)(a) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(3\)\(b\)\(7\)](#)

F138 Words in s. 36(1AA)(b) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(c\)\(7\)](#)

F139 Words in s. 36(1AA)(c) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(d\)\(7\)](#)

F140 S. 36(1A) inserted (27.7.1993 with application in relation to liquor produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man on or after that date) by [1993 c. 34, s. 3\(2\)\(3\)](#).

F141 Words in s. 36(1A) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(4\)](#)

F142 Words in s. 36(2)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(5\)](#)

F143 Words in s. 36(2) inserted (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 1\(5\)\(8\), Sch. 1 para. 9; S.I. 1993/1341, art. 2, Sch.](#)

[^{F144}^{F145}Beer from small breweries]

Textual Amendments

F144 Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 2](#)

F145 S. 36A cross-heading substituted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(3\)\(7\)](#)

36A Beer from small breweries: introductory **U.K.**

(1) For the purposes of section 36(1AA) above (but subject to subsection (2) below)—

- (a) whether beer produced in a singleton brewery is “small brewery beer” is determined in accordance with section 36C below, and

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- (b) whether beer produced in a co-operated brewery is “small brewery beer” is determined in accordance with section 36E below.
- (2) Beer is not small brewery beer if it is produced by a person on any premises in circumstances in which he is required to be, but is not, registered under section 47 below in respect of those premises.

36B Interpretation of provisions relating to small brewery beer **U.K.**

- (1) The following provisions of this section have effect for the purposes of section 36(1AA) above, section 36A above, this section and sections 36C to 36F below.
- (2) A brewery is a “singleton brewery” at any particular time in a calendar year if it is not a co-operated brewery at that time.
- (3) A brewery is a “co-operated brewery” at any particular time in a calendar year if—
 - (a) a person who produces beer in the brewery at that time or any earlier time in that year, or
 - (b) a person connected with such a person, also produces beer in any other brewery at that time or any earlier time in that year.
- (4) “Brewery” means premises (whether or not in the United Kingdom) on which beer is produced and that are situated physically apart from any other premises on which beer is produced.
- (5) “The standard beer duty rate” means the rate of [^{F146}general beer] duty specified by section 36(1AA)(a) above.
- (6) References to “the grossed-up amount” of an estimate of the amount of a brewery’s production in a calendar year are to the amount given by—
$$E(365N) \times 365$$
where—

E is the amount of the estimate, and

N is the number of days (if any) in the calendar year before the brewery begins to be used as beer-production premises.
- (7) References to a brewery being used as beer-production premises are, in the case of a brewery in the United Kingdom, to there being at least one person who is required to be registered under section 47 below in respect of the brewery.
- (8) Any question whether a person is connected with another shall be determined in accordance with [^{F147}section 1122 of the Corporation Tax Act 2010] .

Textual Amendments

F146 Words in s. 36B(5) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 5](#)

F147 Words in s. 36B(8) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 169](#) (with [Sch. 2](#))

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36C Meaning of “small brewery beer”: beer from singleton breweries **U.K.**

- (1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.
- (2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (9) and (10) below.
- (3) The first condition is that either—
 - (a) no beer was produced in the brewery in the previous calendar year (“the previous year”), or
 - (b) the amount of beer produced in the brewery in the previous year was not more than [^{F148}60,000 hectolitres] .
- (4) For the purposes of subsection (3)(b) above, where the brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in the brewery shall be taken to have been—

$$AD \times 365$$
 where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.
- (5) The second condition is that the amount of the estimate under subsection (9) below of the brewery’s production in the current year is not more than [^{F149}60,000 hectolitres] .
- (6) The third condition is that if the brewery begins to be used as beer-production premises part-way through the current year, the grossed-up amount of that estimate is not more than [^{F150}60,000 hectolitres] .
- (7) The fourth condition is that less than half of the beer produced in the brewery in the previous year was produced under licence.
- (8) The fifth condition is that the beer is not produced under licence.
- (9) Beer produced in the brewery in the current year before the person who first produces beer in the brewery in that year has made a reasonable estimate of the amount of beer that will be produced in the brewery in that year is not small brewery beer.
- (10) Beer produced in the brewery in the current year after the amount of beer produced in the brewery in the current year has reached [^{F151}60,000 hectolitres] is not small brewery beer.
- (11) Subsection (10) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

Textual Amendments

F148 Words in s. 36C(3) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(2)**

F149 Words in s. 36C(5) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(2)**

Status: Point in time view as at 01/12/2020.

Changes to legislation: Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

F150 Words in s. 36C(6) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(2)**

F151 Words in s. 36C(10) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(2)**

36D **Rate of [^{F152}general beer] duty for small brewery beer [^{F153}(other than lower strength beer)] from singleton breweries **U.K.****

- (1) This section applies to small brewery beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a singleton brewery.
- (2) The rate of [^{F154}general beer] duty in the case of that beer (“the brewery rate”) is determined in accordance with this section [^{F155}, unless the beer is within section 36(1AA)(za) (rate for lower strength beer)].
- (3) Subsection (4) below applies if—
 - (a) beer was produced in the brewery in the previous calendar year (“the previous year”) and the amount produced in the brewery in that year was not more than 5,000 hectolitres, or
 - (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is not more than 5,000 hectolitres.
- (4) If this subsection applies, “the brewery rate” is 50% of the standard beer duty rate at the time concerned; but this is subject to rounding under subsection (7) below.
- (5) Subsection (6) below applies if—
 - (a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 5,000 hectolitres but not more than 30,000 hectolitres, or
 - (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s production in the current year is more than 5,000 hectolitres but not more than 30,000 hectolitres.
- (6) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (7) below, given by—

$$P \times 2,500 \times \text{the standard beer duty rate at the time concerned}$$

where—

if this subsection applies by reason of subsection (5)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and

if this subsection applies by reason of subsection (5)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (5)(b).

[Subsection (6B) below applies if—

- ^{F156}(6A)
 - (a) beer was produced in the brewery in the previous year and the amount produced in the brewery in that year was more than 30,000 hectolitres but not more than 60,000 hectolitres, or
 - (b) no beer was produced in the brewery in the previous year and the grossed-up amount of the estimate under section 36C(9) above of the brewery’s

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production in the current year is more than 30,000 hectolitres but not more than 60,000 hectolitres.

- (6B) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (7) below, given by—

$$P(25008.33\% \text{ of } P \text{ in excess of } 30,000 \text{ hectolitres})P \times \text{the standard beer duty rate at the time concerned}$$

where—

if this subsection applies by reason of subsection (6A)(a) above, P is the amount, in hectolitres, of beer produced in the brewery in the previous year, and
if this subsection applies by reason of subsection (6A)(b) above, P is the grossed-up amount (expressed in hectolitres) mentioned in subsection (6A)(b).]

- (7) Where a rate given by subsection (4) [^{F157}, (6) or (6B)] above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.
- (8) Where the brewery was in use as beer-production premises during part only of the previous year, for the purposes of subsections (3)(a), (5)(a) [^{F158}, (6), (6A)(a) and (6B)] above the amount of beer produced in the brewery in the previous year shall be taken to have been—

$$AD \times 365$$

where—

A is the amount of beer actually produced in the previous year in the brewery, and

D is the number of days in that part of the previous year.

Textual Amendments

- F152** Words in s. 36D heading inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 6\(3\)](#)
- F153** Words in s. 36D heading inserted (1.10.2011) by [Finance Act 2011 \(c. 11\)](#), [s. 14\(4\)\(b\)\(7\)](#)
- F154** Words in s. 36D(2) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 6\(2\)](#)
- F155** Words in s. 36D(2) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\)](#), [s. 14\(4\)\(a\)\(7\)](#)
- F156** S. 36D(6A)(6B) inserted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, [3\(3\)](#)
- F157** Words in s. 36D(7) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, [3\(4\)](#)
- F158** Words in s. 36D(8) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, [3\(5\)](#)

36E Meaning of “small brewery beer”: beer from co-operated breweries **U.K.**

- (1) This section applies to beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.
- (2) The beer is “small brewery beer” if the following conditions are satisfied; but this is subject to subsections (10) and (11) below.
- (3) In this section—
“the group” means the group of breweries consisting of—

Status: Point in time view as at 01/12/2020.

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- (a) the co-operated brewery, and
 - (b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—
 - (i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or
 - (ii) a person connected with such a person;“group brewery” means a brewery that is in the group;
“the previous year” means the calendar year immediately preceding the current year.
- (4) The first condition is that either—
- (a) no beer was produced in the previous year in the group, or
 - (b) the amount given by $PY + GE$ is not more than [^{F159}60,000 hectolitres] , where—
 - PY is the amount of beer produced in the previous year in the group, and
 - GE is the aggregate of the grossed-up amount of each estimate that—
 - (i) is an estimate for the purposes of subsection (10) below of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and
 - (ii) is made no later than the time mentioned in subsection (1) above.
- (5) For the purposes of subsection (4)(b) above, where a group brewery was in use as beer-production premises during part only of the previous year, the amount of beer produced in the previous year in that brewery shall be taken to have been—
- $$AD \times 365$$
- where—
- A is the amount of beer actually produced in the previous year in that brewery, and
- D is the number of days in that part of the previous year.
- (6) The second condition is that the aggregate of each estimate that—
- (a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and
 - (b) is made no later than the time mentioned in subsection (1) above,
- is not more than [^{F160}60,000 hectolitres] .
- (7) The third condition is that if any group brewery begins to be used as beer-production premises part-way through the current year, the aggregate of the grossed-up amount of each estimate that—
- (a) is an estimate for the purposes of subsection (10) below of the amount of a group brewery’s production in the current year, and
 - (b) is made no later than the time mentioned in subsection (1) above,
- is not more than [^{F161}60,000 hectolitres] .
- (8) The fourth condition is that less than half of the beer produced in the previous year in each group brewery was produced under licence.
- (9) The fifth condition is that the beer is not produced under licence.

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- (10) Beer produced in the co-operated brewery at an unestimated time is not small brewery beer; and here “unestimated time” means a time in the current year when there is a group brewery for which there does not exist a reasonable estimate, made by the person who first produces beer in that brewery in that year, of the amount of beer that will be produced in that brewery in that year.
- (11) Beer produced in the co-operated brewery in the current year after the amount of beer produced in the group in the current year has reached [^{F162}60,000 hectolitres] is not small brewery beer.
- (12) Subsection (11) above is without prejudice to section 167(4) of the Customs and Excise Management Act 1979 (recovery of duty unpaid by reason of untrue document or statement).

Textual Amendments

F159 Words in s. 36E(4) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(6)**

F160 Words in s. 36E(6) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(6)**

F161 Words in s. 36E(7) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(6)**

F162 Words in s. 36E(11) substituted (1.6.2004) by [The Beer from Small Breweries \(Extension of Reduced Rates of Excise Duty\) Order 2004 \(S.I. 2004/1296\)](#), arts. 1, **3(6)**

36F Rate of [^{F163}general beer] duty for small brewery beer [^{F164}(other than lower strength beer)] from co-operated breweries **U.K.**

- (1) This section applies to small brewery beer produced in a brewery at a time in a calendar year (“the current year”) when the brewery is a co-operated brewery.
- (2) The rate of [^{F165}general beer] duty in the case of that beer (“the brewery rate”) is determined in accordance with this section [^{F166}, unless the beer is within section 36(1AA)(za) (rate for lower strength beer)].
- (3) In this section—
- “the group” means the group of breweries consisting of—
- (a) the co-operated brewery, and
 - (b) every brewery (other than the co-operated brewery) in which beer is produced at the time mentioned in subsection (1) above, or at any earlier time in the current year, by—
 - (i) a person who produces beer in the co-operated brewery at the time so mentioned or at any earlier time in the current year, or
 - (ii) a person connected with such a person;
- “group brewery” means a brewery that is in the group;
- “the previous year” means the calendar year immediately preceding the current year;
- “the notional previous year’s production” has the meaning given by subsection (4) below.

Status: Point in time view as at 01/12/2020.

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(4) In this section “the notional previous year’s production” means the amount, in hectolitres, given by $PY + GE$ where—

PY is the amount of beer produced in the group in the previous year, and

GE is the aggregate of the grossed-up amount of each estimate that—

(a) is an estimate for the purposes of section 36E(10) above of the amount of the production in the current year in a group brewery in which no beer was produced in the previous year, and

(b) is made no later than the time mentioned in subsection (1) above.

(5) Where a group brewery was in use as beer-production premises during part only of the previous year, in calculating PY for the purposes of subsection (4) above the amount of beer produced in that brewery in the previous year shall be taken to have been—

$$AD \times 365$$

where—

A is the amount of beer actually produced in the previous year in that brewery, and

D is the number of days in that part of the previous year.

(6) Subsection (7) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is not more than 5,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate of each estimate that—

(i) is an estimate for the purposes of section 36E(10) above of the amount of a group brewery’s production in the current year, and

(ii) is made no later than the time mentioned in subsection (1) above, is not more than 5,000 hectolitres.

(7) If this subsection applies, “the brewery rate” is 50% of the standard rate at the time mentioned in subsection (1) above; but this is subject to rounding under subsection (10) below.

(8) Subsection (9) below applies if—

(a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is more than 5,000 hectolitres but not more than 30,000 hectolitres, or

(b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 5,000 hectolitres but not more than 30,000 hectolitres.

(9) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (10) below, given by—

$$P2,500P \times \text{the standard rate}$$

where—

if this subsection applies by reason of subsection (8)(a) above, P is the previous year’s notional production,

if this subsection applies by reason of subsection (8)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

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“the standard rate” means the standard beer duty rate at the time mentioned in subsection (1) above.

[Subsection (9B) below applies if—

- ^{F167}(9A) (a) beer was produced in at least one group brewery in the previous year and the notional previous year’s production is more than 30,000 hectolitres but not more than 60,000 hectolitres, or
- (b) no beer was produced in the group in the previous year and the aggregate mentioned in subsection (6)(b) above is more than 30,000 hectolitres but not more than 60,000 hectolitres.

(9B) If this subsection applies, “the brewery rate” is, subject to rounding under subsection (10) below, given by—

$$P(25008.33\% \text{ of } P \text{ in excess of } 30,000 \text{ hectolitres}) \times \text{the standard rate}$$

where—

if this subsection applies by reason of subsection (9A)(a) above, P is the previous year’s notional production,

if this subsection applies by reason of subsection (9A)(b) above, P is the amount, in hectolitres, of the aggregate mentioned in subsection (6)(b) above, and

“the standard rate” means the standard beer duty rate at the time mentioned in subsection (1) above.]

(10) Where a rate given by subsection (7) [^{F168}, (9) or (9B)] above would (apart from this subsection) not be a whole number of pennies, the rate given by that subsection shall be taken to be the rate actually given by that subsection rounded up to the nearest penny.

Textual Amendments

F163 Words in s. 36F heading inserted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 7(3)**

F164 Words in s. 36F heading inserted (1.10.2011) by Finance Act 2011 (c. 11), **s. 14(5)(b)(7)**

F165 Words in s. 36F(2) inserted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 7(2)**

F166 Words in s. 36F(2) inserted (1.10.2011) by Finance Act 2011 (c. 11), **s. 14(5)(a)(7)**

F167 S. 36F(9A)(9B) inserted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, **3(7)**

F168 Words in s. 36F(10) substituted (1.6.2004) by The Beer from Small Breweries (Extension of Reduced Rates of Excise Duty) Order 2004 (S.I. 2004/1296), arts. 1, **3(8)**

36G Assessments where incorrectly low rate of duty applied **U.K.**

(1) Subsection (3) below applies if—

- (a) [^{F169}general beer duty is charged] on any beer, and
- (b) it appears at the excise duty point that the beer is small brewery beer for the purposes of section 36(1AA) above, but
- (c) it turns out that the beer was not small brewery beer for those purposes (because, for example, circumstances were not as they appeared at that point or they subsequently changed).

(2) Subsection (3) below also applies if—

- (a) [^{F170}general beer duty is charged] on any beer that is small brewery beer for the purposes of section 36(1AA) above, and

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- (b) the rate of duty that at the excise duty point appeared to be the correct rate turns out to have been lower than the correct rate (because, for example, circumstances were not as they appeared at that point or they subsequently changed).
- (3) In any such case the Commissioners—
- (a) may assess the amount that is the difference between—
- (i) the actual amount of the [^{F171}general beer duty charged on the beer], and
- (ii) the lower amount that, at the excise duty point, appeared to be the amount charged,
- as being excise duty due from the person liable to pay the [^{F171}general beer duty charged on the beer], and
- (b) may notify him or his representative accordingly.
- (4) Where two or more persons are liable to pay the [^{F172}general beer duty charged] on the beer—
- (a) the reference in subsection (3)(a) above to the person liable to pay [^{F173}that duty] is to any one or more of those persons, and
- (b) the reference in subsection (3)(b) above to notifying the person liable or his representative is to notifying each person assessed or his representative.

Textual Amendments

- F169** Words in s. 36G(1)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 8\(2\)](#)
- F170** Words in s. 36G(2)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 8\(3\)](#)
- F171** Words in s. 36G(3)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 8\(4\)](#)
- F172** Words in s. 36G(4) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 8\(5\)\(a\)](#)
- F173** Words in s. 36G(4)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 8\(5\)\(b\)](#)

[^{F174}Power to vary rates]

Textual Amendments

- F174** S. 36H cross-heading inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(6\)\(7\)](#)

36H Power to vary reduced rate provisions **U.K.**

- (1) The Treasury may by order made by statutory instrument make provision amending this Act for the purpose of causing [^{F175}general beer duty] to be charged on a description of beer—
- (a) at a reduced rate instead of at the standard rate;
- (b) at the standard rate instead of at a reduced rate;
- (c) at a different reduced rate.
- (2) In this section—
- “reduced rate” means a rate lower than the standard rate, and
- “the standard rate” means the rate specified by section 36(1AA)(a) above.
- (3) An order under subsection (1) above may—

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- (a) make different provision for different cases;
 - (b) make such consequential amendments in this Act and other enactments as appear to the Treasury to be necessary or expedient;
 - (c) make such other consequential provision, and such incidental and transitional provision, as appears to the Treasury to be necessary or expedient.
- (4) A statutory instrument by which there is made an order under subsection (1) above shall be laid before the House of Commons after being made.

Unless the instrument is approved by the House of Commons before the expiration of 28 days beginning with the date on which the instrument was made, the order shall cease to have effect on the expiration of that period.

Where the order so ceases to have effect, that does not prejudice—

- (a) anything previously done under the order, or
- (b) the making of a new order.

In reckoning any such period of 28 days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.]

Textual Amendments

F175 Words in s. 36H(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 9](#)

[^{F176}Charge of excise duty: high strength beer

Textual Amendments

F176 S. 37 and cross-heading inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 1](#)

37 High strength beer duty **U.K.**

- (1) A duty of excise is charged on high strength beer—
- (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom,
- on or after 1 October 2011.
- (2) “High strength beer” means beer which is of a strength exceeding 7.5 per cent.
- (3) The duty charged by subsection (1) is referred to in this Act as “high strength beer duty”.
- (4) High strength beer duty is charged at [^{F177}£5.69] per hectolitre per cent of alcohol in the beer.
- (5) Subject to the provisions of this Act—
- (a) the high strength beer duty on beer produced in, or imported into, the United Kingdom is to be charged and paid, and
 - (b) the amount chargeable in respect of any such duty is to be determined and becomes due,

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in accordance with regulations under section 49 and with any regulations under section 1 of the Finance (No. 2) Act 1992.]

Textual Amendments

F177 Sum in s. 37(4) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\)](#), [s. 21\(4\)\(7\)](#)

^{F178}38 **U.K.**

Textual Amendments

F178 S. 38 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, Sch. 2 para. 6, [Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

^{F179}39 **U.K.**

Textual Amendments

F179 S. 39 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, Sch. 2 para. 6, [Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

^{F180}40 **U.K.**

Textual Amendments

F180 S. 40 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, Sch. 2 para. 7, [Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch.1 Pt. II](#).

Reliefs from excise duty

[^{F181}41 Exemption from duty of beer brewed for private consumption. U.K.]

[^{F182}Neither general beer duty on beer produced in the United Kingdom, nor high strength beer duty on beer so produced, is] chargeable on beer produced by a person who produces beer only for his own domestic use.]

Textual Amendments

F181 S. 41 substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 8](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

F182 Words in s. 41 substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 10](#)

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[41A ^{F183}**Suspension of duty: registration of persons and premises.** **U.K.**

- (1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—
 - (a) which has been produced in, or imported into, the United Kingdom, and
 - (b) which is chargeable as such with excise duty, without payment of that duty.
- (2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless—
 - (a) he is a registered brewer or a packager of beer; and
 - (b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.
- (4) No premises shall be registered under this section unless—
 - (a) they are used for the production or packaging of beer, or
 - (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section, and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.
- (5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.
- (6) The Commissioners may at any time for reasonable cause—
 - (a) revoke or vary the terms of their registration of any person or premises under this section; or
 - (b) restrict the premises which are so registered.
- (7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—
 - (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
 - (b) for securing and collecting the duty on any such beer held on registered premises;
 - (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;
 - ^{F184}(d)
- (8) If any person contravenes or fails to comply with any condition of registration under this section [^{F185}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any beer in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.]]
- (9) In this section—

Status: Point in time view as at 01/12/2020.

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“prescribed” means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;

“registered premises” means premises registered under this section.

Textual Amendments

F183 S. 41A inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(2)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.

F184 S. 41A(7)(d) repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 1(5)(8), 82, Sch. 1 para. 10(1), Sch. 18 Pt. I, Note 3 (subject to Sch. 1 para. 10(2); S.I. 1993/1341, art. 2, Sch.

F185 Words in s. 41A(8) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 29 (with s. 19(3)); S.I. 1994/2679, art. 3

42 Drawback on exportation, removal to warehouse, shipment as stores, etc. U.K.

(1) This section applies to—

- (a) beer which has been [^{F186}produced] by a [^{F186}registered brewer]; and
- (b) beer which has been imported, or which has been removed into the United Kingdom from the Isle of Man.

(2) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable—

- ^{F187}(a)
- (b) on the exportation ^{F188}. . . by any person of [^{F189}any beer to which this section applies]; or
- (c) on the shipment as stores by any person of any such beer;

and shall also be allowable, subject as aforesaid, in the case of any beer to which this section applies which it is shown to the satisfaction of the Commissioners is being [^{F190}exported or shipped] as mentioned in paragraph (b) or (c) above as an ingredient of other goods.

^{F191}[(3) In the case of beer produced in the United Kingdom, the person intending to ^{F192}. . . export or ship the beer shall produce to the proper officer a declaration made by the person who paid the duty on the beer, in such form and manner as the Commissioners may direct, stating the strength of the beer and the date on which the duty became payable.]

(4) In the case of beer [^{F186}produced] outside the United Kingdom, the person intending to ^{F192}. . . export or ship the beer shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duty has been charged and paid thereon.

(5) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.

(6) Drawback under this section shall, where it is shown to the satisfaction of the Commissioners that duty has been paid, be allowed at the same rate as the rate at which the duty is charged; . . . ^{F193}

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Textual Amendments

- F186** Words in s. 42(1)(a)(4) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(a)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F187** S. 42(2)(a) repealed (1.9.1993) by 1993 c. 34, ss. 4(2)(a)(7), 213, **Sch. 23 Pt. I(1)**.
- F188** Words in s. 42(2)(b) repealed (1.1.1995) by 1993 c. 34, ss. 4(2)(b), 213, **Sch. 23 Pt. I(1)**; S.I. 1994/2968, **art. 2**.
- F189** Words in s. 42(2)(b) substituted (1.9.1993) by 1993 c. 34, s. 4(2)(c)(7).
- F190** Words in s. 42(2) substituted (1.1.1995) by 1993 c. 34, s. 4(2)(d); S.I. 1994/2968, **art. 2**.
- F191** S. 42(3) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2**, para. 9; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F192** Words in s. 42(3)(4) repealed (1.1.1995) by 1993 c. 34, ss. 4(3), 213, **Sch. 23 Pt. I(1)**; S.I. 1994/2968, **art. 2**.
- F193** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 1(2)(6), 148, **Sch. 14 Pt. I** Note 2

Modifications etc. (not altering text)

- C14** S. 42 modified by S.I. 1983/947, **regs. 12, 13**
- C15** Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI**, regs. 11(c), 12
- C16** S. 42 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(vi)**

^{F194}**43** **U.K.**

Textual Amendments

- F194** S. 43 repealed (1.9.1993) by 1993 c. 34, ss. 4(4)(7), 213, **Sch. 1 Pt. I(1)**.

44 Remission or repayment of duty on beer used for purposes of research or experiment. U.K.

- (1) Where it is proved to the satisfaction of the Commissioners that any beer [^{F195}produced] in the United Kingdom which is chargeable with duty is to be used only for the purposes of research or of experiments in [^{F196}the production of beer], the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, remit or repay the duty chargeable on that beer.
- (2) If any person contravenes or fails to comply with any condition imposed under subsection (1) above, [^{F197}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F195** Words in s. 44(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F196** Words in s. 44(1) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 11**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F197** Words in s. 44(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 30** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Status: Point in time view as at 01/12/2020.

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^{F198}45 **U.K.**

Textual Amendments

F198 S. 45 repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

[46 ^{F199} **Remission or repayment of duty on spoilt beer.** **U.K.**

- (1) Where it is shown to the satisfaction of the Commissioners that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 47 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer.
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [^{F200}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F199 S. 46 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 13**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.

F200 Words in s. 46(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 31** (with s. 19(3)); S.I. 1994/2679, art. 3

[^{F201}Producing] of beer

Textual Amendments

F201 Word in cross heading for ss. 47-53 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 1(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

[^{F202}47 **Registration of producers of beer.** **U.K.**

- (1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.
- (2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.
- (3) An application for the registration under this section of any person required to be so registered in respect of any premises—
 - (a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and

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- (b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.
- (4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, [^{F203}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]; and any beer or worts produced in contravention of that provision shall be liable to forfeiture.
- (5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, [^{F204}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) ^{F205}..., and the beer produced and any worts found on those premises shall be liable to forfeiture.]]

Textual Amendments

- F202** S. 47 substituted (1.5.1993) for ss. 47 and 48 by Finance Act 1991 (c. 31, SIF 40:1), s. 7(3)(5); S.I. 1993/1152, art. 3(1), Sch. 1 Pt. I.
- F203** Words in s. 47(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 32(1) (with s. 19(3)); S.I. 1994/2679, art. 3
- F204** Words in s. 47(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 32(2) (with s. 19(3)); S.I. 1994/2679, art. 3
- F205** Words in s. 47(5) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), Sch. 41 para. 25(c)(i); S.I. 2009/511, art. 2 (with art. 4)

[^{F210}49 Beer regulations. U.K.]

- (1) The Commissioners may, with a view to managing, securing and collecting [^{F211}general beer duty or high strength beer duty] on beer produced in, or imported into, the United Kingdom or to the protection of the revenues derived from [^{F212}any duty] of excise on beer, make regulations—
- (a) regulating the production, packaging, keeping and storage of beer produced in the United Kingdom and the packaging, keeping and storage of beer imported into the United Kingdom;
 - (b) regulating the registration of persons and premises under section 41A or 47 above and the revocation or variation of any such registrations;
 - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
 - (d) for securing and collecting the duty;
 - [^{F213}(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;]
 - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rate of duty in force, at a time other than that at which the beer becomes chargeable;
 - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;

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- (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;
 - (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations.
 - ^{F214}(k) [requiring the production of certificates as to matters relating to beer imported into the United Kingdom and the beer’s production and producer, whether as alternative conditions for charging the duty on the beer at a rate lower than that specified by section 36(1AA)(a) above or as evidence that conditions for charging the duty at such a rate are satisfied.]
- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.
- [Where any person contravenes or fails to comply with any regulation made under this ^{F215}(3) section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]]

Textual Amendments

- F210** S. 49 substituted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2**, para. 14; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**.
- F211** Words in s. 49(1) substituted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 11(a)**
- F212** Words in s. 49(1) substituted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 11(b)**
- F213** S. 49(1)(e) substituted (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), s. 1 (5)(8), Sch. 1 para. 11(1) (subject to Sch. 1 para. 11(2); S.I. 1993/1341, art. 2, **Sch.**
- F214** S. 49(1)(k) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 4, **Sch. 1 para. 3**
- F215** S. 49(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 33** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

- C17** S. 49(3) applied (24.11.2003) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2003 (S.I. 2003/2758), arts. 1, **4(b)**
- C18** S. 49(3) applied (1.12.2002) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2002 (S.I. 2002/426), art. 5A (as inserted (1.12.2002) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) (Amendment) Order 2002 (S.I. 2002/2693), **art. 7**)

^{F216}**49A Drawback allowable to ^{F217}registered brewer.] U.K.**

- (1) For the purpose of any claim for drawback by a ^{F218}registered brewer or person registered under section 41A above] in respect of duty charged on beer, duty which has been determined in accordance with regulations under ^{F219}section 49(1)(e)] above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a ^{F220}registered brewer or person registered under section 41A above] in respect of beer may be set against any amount to which ^{F221}he] is chargeable ^{F222}in respect of ^{F223}any excise] duty on beer] and, in relation to a ^{F220}registered brewer or person

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registered under section 41A above], any reference in this Act or the Management Act to drawback payable shall be construed accordingly.]

Textual Amendments

- F216** S. 49A inserted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), **s. 4(2)**
- F217** Words in s. 49A substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 1(a)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F218** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 15(1)(a)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F219** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 15(1)(b)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F220** Words in s. 49A(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 15(2)(a)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F221** Word in s. 49A(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 15(2)(b)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F222** Words in s. 49A(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), **Sch. 2 para. 15(2)(c)**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**
- F223** Words in s. 49A(2) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 1 para. 12**

^{F224}**50** **U.K.**

Textual Amendments

- F224** S. 50 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, **Sch. 2 para. 16**, **Sch. 19 Pt. II**; [S.I. 1993/1152, art. 3\(2\)](#), **Sch. 1 Pt. II.**

^{F225}**51** **U.K.**

Textual Amendments

- F225** S. 51 repealed (1.9.1993) by [1993 c. 34, ss. 4\(6\)\(7\), 213](#), **Sch. 23 Pt. I(1)**.

^{F226}^{F227}**50** **Offences in connection with fraudulent evasion of duty.** **U.K.**

If any person is knowingly concerned in the taking of any steps with a view to the fraudulent evasion, whether by himself or another, of the duty on any beer, he shall be liable—

- (a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the duty, whichever is the greater, or to imprisonment for a term not exceeding six months or to both, or
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years, or to both,

and, in either case, any beer in respect of which the offence was committed shall be liable to forfeiture.]

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Textual Amendments

- F226** S. 52 substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para.17**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**
- F227** S. 52 repealed (1.6.1993) by Finance (No. 2) Act 1992 (c. 48), ss. 3, 82, Sch. 2 para. 8, **Sch. 18 Pt. 1**, Note 4; S.I. 1993/1341, art. 2, **Sch.**

^{F228}**53** **U.K.**

Textual Amendments

- F228** S. 53 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 18, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

PART IV U.K.

WINE AND MADE-WINE

54 Wine: charge of excise duty. U.K.

- (1) There shall be charged on 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 wine for sale,a duty of excise at the rates shown in Schedule 1 to this Act and the duty shall, in so far as it is chargeable on wine produced in the United Kingdom, be charged and paid in accordance with regulations under section 56 below [^{F229}and with any regulations under section 1 of the Finance (No. 2) Act 1992].
- (2) Subject to subsection (4) below, a person who, on any premises in the United Kingdom, produces wine for sale must hold an excise licence under this subsection in respect of those premises for that purpose.

^{F230}(3)

- [^{F231}(3A) For the purposes of this Act, the process of blending or otherwise mixing two or more wines (in this subsection referred to as “the constituent wines”) constitutes the production of wine if—
 - (a) the rate of duty applicable to one of the constituent wines is different from that applicable to the other or, as the case may be, at least one of the others; and
 - (b) the rate of duty applicable to the wine which is the product of the blending or other mixing is higher than that which is applicable to at least one of the constituent wines; and
 - (c) the blending or other mixing is with a view to dealing wholesale in the wine which is the product thereof;

and for the purposes of this subsection the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) above on its importation

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into the United Kingdom or, as the case may be, on its production as mentioned in paragraph (b) of that subsection.

- (3B) Where, by virtue of subsection (3A) above, wine is produced in the United Kingdom, duty shall be chargeable on that wine by virtue of paragraph (b) of subsection (1) above whether or not duty was previously charged on all or any of the constituent wines by virtue of paragraph (a) or paragraph (b) of that subsection; but nothing in this subsection shall affect the operation of any regulations under section 56 below giving relief from duty on wine so produced by reference to duty charged on all or any of the constituent wines.]
- (4) A person who, in warehouse, produces 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.
- [^{F232}(4A) A person who, on any premises, produces [^{F233}wine of a strength not exceeding 5.5 per cent] by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.]
- (5) If any person who is required by subsection (2) above to hold a licence under that subsection in respect of any premises produces wine on those premises without being the holder of a licence under that subsection in respect of those premises [^{F234}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)^{F235} ..., and the wine] and all vessels, utensils and materials for producing wine found in his possession shall be liable to forfeiture.

Textual Amendments

- F229** Words in s. 54(1) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), **Sch. 1 para. 12**; S.I. 1992/2979, art. 3, **Sch. Pt. II**
- F230** S. 54(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
- F231** S. 54(3A)(3B) inserted (*retrospectively*) by Finance Act 1985 (c. 54, SIF 40:1), s. 5(1)(2)
- F232** S. 54(4A) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 1, **Sch. 1 Pt. II para. 4**
- F233** Words in s. 54(4A) substituted (19.7.2006) by Finance Act 2006 (c. 25), s. 5(3)
- F234** Words in s. 54(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 34** (with s. 19(3)); S.I. 1994/2679, art. 3
- F235** Words in s. 54(5) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(c)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

Modifications etc. (not altering text)

- C19** S. 54(1)(b) modified by S.I. 1985/403, **reg. 4**

55 Made-wine: charge of excise duty. **U.K.**

- (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 [^{F236}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 [^{F237}and with any regulations under section 1 of the Finance (No. 2) Act 1992].

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- (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.
- ^{F238}(3)
- (4) A person who, in warehouse, produces made-wine for sale be rendering it sparkling in accordance with warehousing regulations need not hold an excise licence under subsection (2) above in respect of those premises.
- [^{F239}(4A) A person who, on any premises, produces [^{F240}made-wine of a strength not exceeding 5.5 per cent] 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—
- [^{F241}(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 ^{F242}...;
- (c) he does not increase by fermentation the alcoholic strength of any liquor or substance used by him; and
- (d) he does not [^{F243}render sparkling any made-wine other than [^{F244}made-wine of a strength not exceeding 5.5 per cent]]^{F245}...
- ^{F245}(e)
- ^{F246}(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 [^{F247}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) ^{F248}..., 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

- F236** Words substituted by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), [s. 1\(4\)\(6\)](#)
- F237** 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](#)
- F238** S. 55(3) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 114, [Sch. 23 Pt. IV](#)
- F239** S. 55(4A) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 1, [Sch. 1 Pt. II para. 5\(1\)](#)
- F240** Words in s. 55(4A) substituted (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), [s. 5\(4\)](#)
- F241** 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\(2\)\(4\)](#).
- F242** Words in s. 55(5)(b) omitted (with effect in accordance with Sch. 39 para. 51(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 51\(4\)](#)
- F243** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 1, [Sch. 1](#), Pt. II para. 5(2)
- F244** Words in s. 55(5)(d) substituted (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), [s. 5\(4\)](#)

Status: Point in time view as at 01/12/2020.

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- F245** 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)**.
- F246** 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)**.
- F247** 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**
- F248** Words in s. 55(6) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(c)(iii)**; S.I. 2009/511, art. 2 (with art. 4)

[^{F249} **55ZA Post-duty point dilution of wine or made-wine** **U.K.**]

- (1) This section applies if—
- (a) wine or made-wine is imported into the United Kingdom or produced in the United Kingdom for sale,
 - (b) excise duty is chargeable on the wine or made-wine as a result of section 54 or 55,
 - (c) after the excise duty point in relation to that charge, a person mixes or otherwise adds, at any place in the United Kingdom, water or any other substance to the wine or made-wine in a case where what results (“the new product”) is intended for sale, and
 - (d) if the addition had taken place immediately before that duty point, the amount of the excise duty would have been greater than the amount actually payable.
- (2) The addition attracts a penalty under section 9 of the Finance Act 1994 (civil penalties), and the new product is liable to forfeiture.
- (3) This section has effect, despite section 8 of the Isle of Man Act 1979, as if a removal of wine or made-wine to the United Kingdom from the Isle of Man constituted its importation into the United Kingdom (and references to the charge to excise duty as a result of section 54 or 55 and to the excise duty point are to be read accordingly.)]

Textual Amendments

- F249** S. 55ZA inserted (with effect in accordance with s. 81(2) of the amending Act) by Finance Act 2020 (c. 14), **s. 81(1)**

[^{F250} **55A Wine and made-wine of a strength not exceeding 5.5 per cent.** **U.K.**]

Textual Amendments

- F250** S. 55A repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(j), **Sch. 26 Pt. 1(1)**

[^{F251} **55B Cider labelled as made-wine.** **U.K.**]

- (1) For the purposes of this Act, any liquor which would apart from this section be cider and which—
- (a) is in an up-labelled container, or

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- (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,
shall be deemed to be made-wine, and not cider.
- (2) Accordingly, references in this Act to producing made-wine include references to—
- (a) putting cider in an up-labelled container; or
- (b) causing a container in which there is cider to be up-labelled.
- (3) For the purposes of this Act, where any liquor is deemed by this section to be made-wine, it shall be deemed—
- (a) if it is in an up-labelled container, to be made-wine of the strength that the labelling for the container states or tends to suggest; and
- (b) if it is no longer in an up-labelled container, to be made-wine of the strength stated or suggested by the labelling for the up-labelled container in which it was contained when it was first deemed by this section to be made-wine.
- (4) Subsection (3)(a) above has effect subject to any provision that may be made by regulations under section 2(3) above.
- (5) Where, by virtue of this section, any duty is charged under section 55 above on any liquor, a rebate shall be allowed in respect of the amount of any duty charged on that liquor under section 62 below.
- (6) For the purposes of this section a container is up-labelled if the labelling for the container states or tends to suggest that the strength of any liquor in that container is or exceeds 8.5 per cent.
- (7) In this section references to the labelling for any container are references to anything on—
- (a) the container itself,
- (b) a label or leaflet attached to or used with the container, or
- (c) any packaging used for or in association with the container.]

Textual Amendments

F251 S. 55B inserted (*retrospective to 1.1.1997*) by 1997 c. 16, s. 5(1)(5)

56 Power to regulate making of wine and made-wine and provide for charging duty thereon. **U.K.**

- (1) The Commissioners may with a view to managing the duties on wine and made-wine produced in the United Kingdom for sale make regulations—
- (a) regulating the production of wine and made-wine for sale, and the issue, . . .
^{F252} and cancellation of excise licences therefor;
- (b) for determining the duty and the rates thereof and in that connection prescribing the method of charging the duty;
- (c) prohibiting or restricting the use of wine [^{F253}or cider]in the production of made-wine;
- (d) for securing and collecting the duty;
- (e) for relieving wine or made-wine from the duty in such circumstances and to such extent as may be prescribed in the regulations.

Status: Point in time view as at 01/12/2020.

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- (2) If any person contravenes or fails to comply with any regulation made under this section, [^{F254}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

Textual Amendments

F252 Word repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 114, [Sch. 23 Pt. IV](#)

F253 Words in s. 56(1)(c) inserted (19.3.1997) by [1997 c. 16, s. 5\(4\)](#)

F254 Words in s. 56(2) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 37](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

57 Mixing of made-wine and spirits in warehouse. **U.K.**

The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with made-wine (whether imported into or produced in the United Kingdom [^{F255}or removed to the United Kingdom from the Isle of Man]) of duty-free spirits in a proportion not exceeding [^{F256}12 litres of alcohol to 1 hectolitre of made-wine], so, however, that the mixture shall not by virtue of this section be raised to a greater strength than [^{F256}18·3 per cent.]

Textual Amendments

F255 Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 31](#)

F256 Words substituted by [S.I. 1979/241, art. 23](#)

58 Mixing of wine and spirits in warehouse. **U.K.**

- (1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing in an excise warehouse with wine (whether imported into or produced in the United Kingdom [^{F257}or removed to the United Kingdom from the Isle of Man]) of duty-free spirits in a proportion not exceeding [^{F258}[^{F259}12 litres] of alcohol to 1 hectolitre of wine], so, however, that the mixture shall not, [^{F259}by virtue of this section], be raised to a greater strength than [^{F259}22 per cent.]

^{F260}(2)

Textual Amendments

F257 Words inserted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 32](#)

F258 Words substituted by [S.I. 1979/241, art. 24](#)

F259 Words in s. 58(1) substituted (27.7.1993 with application in relation to mixing done on or after that date) by [1993 c. 34, s. 6\(1\)\(a\)\(b\)\(c\)\(3\)](#).

F260 S. 58(2) repealed (27.7.1993 with application in relation to mixing done on or after that date) by virtue of [1993 c. 34, ss. 6\(2\)\(3\), 213, Sch. 23 Pt. I\(3\)](#).

Status: Point in time view as at 01/12/2020.

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59 Rendering imported wine or made-wine sparkling in warehouse. U.K.

[^{F261}(1) Wine or made-wine which—

(a) is imported or is removed to the United Kingdom from the Isle of Man; and

[is wine or made-wine of a strength exceeding 5.5 per cent.]

^{F262}(b)

shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.]

[^{F263}(2) Where any person contravenes subsection (1) above or is concerned in such a contravention, his contravention or, as the case may be, his being so concerned shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(3) All imported wine and imported made-wine rendered or being rendered sparkling in contravention of subsection (1) above, and all machinery, utensils, bottles and materials (including wine or made-wine) used or intended to be used in any process for rendering any wine or made-wine sparkling in contravention of that subsection shall be liable to forfeiture.

Textual Amendments

F261 S. 59(1) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 1, [Sch. 1 Pt. II para. 7](#)

F262 S. 59(1)(b) substituted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by [1995 c. 4, s. 1\(4\)](#)

F263 S. 59(2) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 38](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

60 Repayment of duty on imported wine or made-wine used in the production or manufacture of other beverages, etc. U.K.

^{F264}(1)

^{F265}(1A)

^{F264}(2)

Textual Amendments

F264 S. 60(1)(2) repealed (1.5.1995) by [1995 c. 4, s. 162, Sch. 29 Pt. I\(2\)](#)

F265 S. 60(1A) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by [1995 c. 4, s. 162, Sch. 29 Pt. I\(1\)](#) Note

61 Remission or repayment of duty on spoilt wine or made-wine. U.K.

(1) Where it is shown to the satisfaction of the Commissioners that any wine or made-wine which has been removed from the entered premises of a licensed producer of wine or of made-wine has accidentally become spoilt or otherwise unfit for use and, in the case of wine or made-wine delivered to another person, has been returned to the producer as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the wine or made-wine.

Status: Point in time view as at 01/12/2020.

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- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [^{F266}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F266 Words in s. 61(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 39** (with s. 19(3)); S.I. 1994/2679, **art. 3**

PART V **U.K.**

CIDER

62 Excise duty on cider. **U.K.**

- (1) There shall be charged on cider—
- (a) imported into the United Kingdom; or
 - (b) made in the United Kingdom by a person who is required by subsection (2) below to be registered as a maker of cider,
- a duty of excise at the [^{F267}rates shown in subsection (1A) below.]

[^{F268}(1A) The rates at which the duty shall be charged are—

- (a) [^{F269}£288.10] per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;
- [^{F270}(b) [^{F271}£61.04] per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; ^{F272}...
- [^{F273}(ba) £50.71 per hectolitre in the case of cider of a strength of not less than 6.9 per cent but not exceeding 7.5 per cent which is not sparkling cider; and]
- (c) [^{F274}£40.38] per hectolitre in any other case.]]

- (2) Subject to subsection (3) below, a person who, on any premises in the United Kingdom, makes cider for sale must be registered with the Commissioners in respect of those premises.
- (3) The Treasury may by order made by statutory instrument provide for exempting from subsection (2) above makers of cider whose production does not exceed such limit as is specified in the order and who comply with such other conditions as may be so specified.
- (4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, [^{F275}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) ^{F276}..., and the cider] and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.
- (5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—
- (a) regulating the making of cider for sale and the registration and cancellation of registration of makers of cider;

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- (b) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;
 - (c) for securing and collecting the duty;
 - (d) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations.
 - [^{F277}(e) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, cider.]
- (6) If any person contravenes or fails to comply with any regulation made under subsection (5) above, [^{F275}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]
- [^{F278}(7) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the United Kingdom, to makers of cider and to making cider for sale shall be construed accordingly.]

Textual Amendments

- F267** Words in s. 62(1) substituted (1.10.1996) by 1996 c. 8, s. 3(1)(3)
- F268** S. 62(1A) substituted (1.1.1998) by 1997 c. 58, s. 10(1)(2)
- F269** Sum in s. 62(1A)(a) substituted (retrospective to 1.2.2019) by Finance Act 2019 (c. 1), s. 54(2)(4)
- F270** S. 62(1A)(b)(c) substituted (1.1.1999) by 1998 c. 36, s. 4(1)(2)
- F271** Sum in s. 62(1A)(b) substituted (13.3.2017) by Finance Act 2017 (c. 10), s. 21(5)(b)(7)
- F272** Word in s. 62(1A)(b) omitted (retrospective to 1.2.2019) by virtue of Finance Act 2019 (c. 1), ss. 54(4), 55(2)(a)
- F273** S. 62(1A)(ba) inserted (retrospective to 1.2.2019) by Finance Act 2019 (c. 1), ss. 54(4), 55(2)(b)
- F274** Sum in s. 62(1A)(c) substituted (13.3.2017) by Finance Act 2017 (c. 10), s. 21(5)(c)(7)
- F275** Words in s. 62(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 40(1)(2) (with s. 19(3)); S.I. 1994/2679, art. 3
- F276** Words in s. 62(4) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), Sch. 41 para. 25(c)(iv); S.I. 2009/511, art. 2 (with art. 4)
- F277** S. 62(5)(e) inserted (11.5.2001) by 2001 c. 9, s. 5
- F278** S. 62(7) inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 3(2)(5)

[^{F279}62A Meaning of “sparkling” etc. in section 62. U.K.]

- (1) This section applies for the purposes of section 62 above.
- (2) Cider which is for the time being in a closed bottle is sparkling if, due to the presence of carbon dioxide, the pressure in the bottle, measured at a temperature of 20 degrees C, is not less than 3 bars in excess of atmospheric pressure.
- (3) Cider which is for the time being in a closed bottle is sparkling regardless of the pressure in the bottle if the bottle has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
- (4) Cider which is not for the time being in a closed container is sparkling if it has characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.

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- (5) Cider shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either—
 - (a) falls within subsection (2) above; or
 - (b) takes on characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.
- (6) Cider which has not previously been rendered sparkling by virtue of subsection (5) above shall be regarded as having been rendered sparkling if it is transferred into a closed bottle which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
- (7) Cider which is in a closed bottle and has not previously been rendered sparkling by virtue of subsection (5) or (6) above shall be regarded as having been rendered sparkling if the stopper of its bottle is exchanged for a stopper of a kind mentioned in subsection (6) above.]

Textual Amendments

F279 S. 62A inserted (*retrospective* to 1.1.1997) by 1997 c. 16, s. 3(3)(5)

[^{F280} 62B Cider labelled as strong cider [^{F281} or mid-strength cider]. U.K.]

- (1) For the purposes of this Act, any liquor which would apart from this section be standard cider [^{F282} or mid-strength cider] and which—
 - [^{F283}(a) is in a container which is up-labelled as a container of strong cider, or]
 - (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in [^{F284} a container which is up-labelled as a container of strong cider,]
 shall be deemed to be strong cider, and not standard cider [^{F285} or mid-strength cider].

[For the purposes of this Act, any liquor which would apart from this section be ^{F286}(1A) standard cider and which—

 - (a) is in a container which is up-labelled as a container of mid-strength cider, or
 - (b) has, at any time after 31 January 2019 when it was in the United Kingdom, been in a container which is up-labelled as a container of mid-strength cider,
 shall be deemed to be mid-strength cider, and not standard cider.]

[^{F287}(2) Accordingly, references in this Act to making cider include references to—

 - (a) putting standard or mid-strength cider in a container which is up-labelled as a container of strong cider;
 - (b) causing a container in which there is standard or mid-strength cider to be up-labelled as a container of strong cider;
 - (c) putting standard cider in a container which is up-labelled as a container of mid-strength cider; or
 - (d) causing a container in which there is standard cider to be up-labelled as a container of mid-strength cider.]
- (3) Where, by virtue of this section, any duty is charged under section 62 above on any cider, a rebate shall be allowed in respect of the amount of any duty charged on that cider under that section otherwise than by virtue of this section.
- (4) For the purposes of this section—

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- (a) “standard cider” means cider which is not sparkling and is of a strength [^{F288}of less than 6.9 per cent]; ^{F289}...
- [^{F290}(aa) “mid-strength cider” means cider which is not sparkling and is of a strength of not less than 6.9 per cent but not exceeding 7.5 per cent; and]
- (b) “strong cider” means cider which is not sparkling and is of a strength exceeding 7.5 per cent.
- (5) For the purposes of this section a container is up-labelled [^{F291}as a container of strong cider] if there is anything on—
- the container itself,
 - a label or leaflet attached to or used with the container, or
 - any packaging used for or in association with the container,
- which states or tends to suggest that the strength of any liquor in that container falls within the strong cider strength range.
- (6) For the purposes of subsection (5) above, a strength falls within the strong cider strength range if it exceeds 7.5 per cent. but is less than 8.5 per cent.
- [^{F292}(7) For the purposes of this section a container is up-labelled as a container of mid-strength cider if there is anything on—
- the container itself,
 - a label or leaflet attached to or used with the container, or
 - any packaging used for or in association with the container,
- which states or tends to suggest that the strength of any liquor in that container falls within the mid-strength cider strength range.
- (8) For the purposes of subsection (7), a strength falls within the mid-strength cider strength range if it is not less than 6.9 per cent but does not exceed 7.5 per cent.
- (9) Where liquor is no longer in a container which is an up-labelled container, and it falls within subsection (1)(b) and within subsection (1A)(b), then it is deemed to be cider of the strength range stated or suggested by the labelling for the up-labelled container in which it was first contained.
- (10) For the purposes of subsection (9)—
- an “up-labelled container” means—
 - a container which is up-labelled as a container of strong cider as mentioned in subsection (1)(b), or
 - a container which is up-labelled as a container of mid-strength cider as mentioned in subsection (1A)(b), and
 - references to the labelling for any container are references to anything on—
 - the container itself,
 - a label or leaflet attached to or used with the container, or
 - any packaging used for or in association with the container.]]

Textual Amendments

F280 S. 62B inserted (retrospective to 1.1.1997) by 1997 c. 16, s. 4(1)(2)

F281 Words in s. 62B heading inserted (retrospective to 1.2.2019) by Finance Act 2019 (c. 1), ss. 54(4), 55(3)(a)

Status: Point in time view as at 01/12/2020.

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- F282** Words in s. 62B(1) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(b)(i)**
- F283** S. 62B(1)(a) substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(b)(ii)**
- F284** Words in s. 62B(1)(b) substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(b)(iii)**
- F285** Words in s. 62B(1) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(b)(iv)**
- F286** S. 62B(1A) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(c)**
- F287** S. 62B(2) substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(d)**
- F288** Words in s. 62B(4)(a) substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(e)(i)**
- F289** Word in s. 62B(4)(a) omitted (retrospective to 1.2.2019) by virtue of [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(e)(ii)**
- F290** S. 62B(4)(aa) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(e)(iii)**
- F291** Words in s. 62B(5) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(f)**
- F292** S. 62B(7)-(10) inserted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\)](#), ss. 54(4), **55(3)(g)**

63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc. U.K.

- ^{F293}(1)
- ^{F294}(2)

Textual Amendments

F293 S. 63(1) repealed (1.5.1995) by [1995 c. 4, s. 162, Sch. 29 Pt. I\(2\)](#)

F294 S. 63(2) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by [1995 c. 4, s. 162, Sch. 29 Pt. I\(1\)](#) Note

64 Remission or repayment of duty on spoilt cider. U.K.

- (1) Where it is shown to the satisfaction of the Commissioners that any cider which has been removed from the entered premises of a registered maker of cider has accidentally become spoilt or otherwise unfit for use and, in the case of cider delivered to another person, has been returned to the maker as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the cider.
- [^{F295}(1A) In subsection (1) above the references to a maker of cider include references to any person who is taken for the purposes of section 62 above to be a maker of cider.]
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [^{F296}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

F295 S. 64(1A) inserted (1.1.1997) by [1997 c. 16, s. 3\(4\)\(5\)](#)

F296 Words in s. 64(2) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 41](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

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PART VI U.K.

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

[^{F297} 64A Retail containers of certain alcoholic liquors to be stamped U.K.]

Schedule 2A to this Act (duty stamps) has effect.]

Textual Amendments

F297 S. 64A inserted (with effect in accordance with s. 4(5) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 4\(1\)](#); [S.I. 2006/201, art. 2](#)

65 Excise licence for dealing wholesale in certain alcoholic liquors. U.K.

- (1) ^{F298}
(8) ^{F299}

Textual Amendments

F298 S. 65(1)–(7) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note 1](#)
F299 S. 65(8) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 8 Pt. II para. 20, Sch. 19 Pt. III](#)

66 ^{F300} U.K.

Textual Amendments

F300 S. 66 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 19 Pt. III Note 1](#)

[66A ^{F301} Blending of alcoholic liquors. U.K.]

- (1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—
- (a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but
 - (b) not all of which fall within the same one of those paragraphs,
- except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—
- (a) fall within the same paragraph of section 1(1) above, but
 - (b) are not all of the same alcoholic strength,

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except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.

- (3) In relation to the blending of particular alcoholic liquors—
 - (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
 - (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
 - (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;
 - (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.
- (4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.
- (5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.
- (6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.
- (7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
 - (a) the liquor which is the product of the blending;
 - (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.
- (8) In this section any reference to blending liquors includes a reference to otherwise mixing them.]

Textual Amendments
F301 S. 66A inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after that date) by 1993 c. 34, s. 5(1)(4).

^{F302}**67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers. U.K.**

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Textual Amendments
F302 S. 67 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(k), Sch. 26 Pt. 1(1)

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Textual Amendments

F303 S. 68 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), **Sch. 8 Pt. II para. 20** and Sch. 19 Pt. III

^{F304}**69** **Miscellaneous provisions as to wholesalers and retailers of spirits.** **U.K.**

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Textual Amendments

F304 S. 69 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(l), **Sch. 26 Pt. 1(1)**

70 ^{F305} **U.K.**

Textual Amendments

F305 S. 70 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

^{F306}**71** **Penalty for mis-describing liquor as spirits.** **U.K.**

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Textual Amendments

F306 S. 71 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(m), **Sch. 26 Pt. 1(1)**

^{F307}**71A** **U.K.**

Textual Amendments

F307 S. 71A inserted by [Finance Act 1985 \(c. 54, SIF 40:1\)](#), s. 6, **Sch. 3 para. 4(2)** and repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, Sch. 2, para. 19, **Sch. 19**, Pt.II; S.I. 1993/1152, art. 3(2), **Sch.1 Pt. II**.

^{F308}**72** **U.K.**

Textual Amendments

F308 S. 72 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, Sch. 2 para. 20, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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73 ^{F309} **U.K.**

Textual Amendments
F309 S. 73 repealed by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), ss. 5, 187(1), [Sch. 17 Pt. I](#)

^{F310}74 **Liquor to be deemed wine or spirits.** **U.K.**

Textual Amendments
F310 S. 74 repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(n), [Sch. 26 Pt. 1\(1\)](#)

[^{F311}Denatured alcohol]

Textual Amendments
F311 Words in cross-heading substituted (1.7.2005) by virtue of [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 2 para. 5\(d\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))

75 **Licence or authority to manufacture and deal wholesale in [^{F312}denatured alcohol].** **U.K.**

- (1) The Commissioners may authorise any distiller, rectifier or compounder to [^{F312}denatured alcohol], and any person so authorised is referred to in this Act as an “authorised [^{F313}denaturer]”.
- (2) No person other than an authorised [^{F313}denaturer] shall [^{F312}denature][^{F314}dutiable alcoholic liquor] or deal wholesale in [^{F312}denatured alcohol] unless he holds an excise licence as a [^{F313}denaturer] under this section.
- ^{F315}(3)
- ^{F316}(4)
- (5) [^{F317}Where any person], not being an authorised [^{F313}denaturer, [^{F313}denatures][^{F314}dutiable alcoholic liquor] otherwise than under and in accordance with a licence under this section [^{F318}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.
- (7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of [^{F312}denatured alcohol] of not less than [^{F319}20 litres] or such smaller quantity as the Commissioners may by regulations specify.]

Status: Point in time view as at 01/12/2020.

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Textual Amendments

- F312** Words in s. 75 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F313** Words in s. 75 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(a)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F314** Words in s. 75 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(c)**; S.I. 2005/1523, **art. 2** (with **art. 3**)
- F315** S. 75(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, **Sch. 23 Pt. IV**
- F316** S. 75(4) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
- F317** Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 45(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F318** Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 45(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F319** Words substituted by S.I. 1979/241, **art. 33**

Modifications etc. (not altering text)

- C20** S. 75 extended (27.7.1993) by 1993 c. 34, s. 8(2).

^{F320}76 **U.K.**

Textual Amendments

- F320** S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 22, **Sch. 19 Pt. III**

77 **Power to make regulations relating to [^{F321}denatured alcohol]. **U.K.****

- (1) The Commissioners may with a view to the protection of the revenue make regulations—
- (a) regulating the [^{F322}denaturing] of [^{F323}dutiable alcoholic liquor] and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of [^{F321}denatured alcohol];
 - ^{F324}(b)
 - (c) permitting [^{F323}dutiable alcoholic liquor] to be [^{F325}denatured] in warehouse;
 - (d) permitting [^{F326}dealing wholesale (within the meaning of section 75 above) without a licence in] such [^{F321}denatured alcohol] as may be specified in the regulations;
 - (e) regulating the importation, receipt, removal, storage and use of [^{F323}dutiable alcoholic liquor] for [^{F322}denaturing];
 - (f) regulating the storage and removal of substances to be used in [^{F322}denaturing][^{F323}dutiable alcoholic liquor];
 - (g) prescribing the manner in which account is to be kept of stocks of [^{F321}denatured alcohol] in the possession of authorised or licensed [^{F325}denaturers] and of retailers of [^{F321}denatured alcohol];
 - (h) for securing any duty chargeable in respect of [^{F321}denatured alcohol] of any class.

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- (2) Different regulations may be made under this section with respect to different classes of ^{F321}[denatured alcohol] or different kinds of ^{F321}[denatured alcohol] of any class ^{F327}[and, without prejudice to the generality of subsection (1) above, regulations under this section may—
- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection, and
 - ^{F328}(aa) [frame any provision of the regulations with respect to the supply, receipt or use of denatured alcohol by reference to matters to be contained from time to time in a notice published in accordance with the regulations by the Commissioners and having effect until withdrawn in accordance with the regulations; and]
 - (b) impose or provide for the imposition by regulations of requirements on authorised or licensed ^{F325}[denaturers] and on retailers of ^{F321}[denatured alcohol] to keep and preserve records relating to their businesses as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.]
- ^{F329}(2A) Where any documents removed under the powers conferred by subsection (2)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.]
- (3) If any person contravenes or fails to comply with any regulation under this section, ^{F330}[or with any condition, restriction or requirement imposed under such a regulation, ^{F331}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].
- (4) If, save as permitted by any regulation under this section, any person ^{F332}[deals wholesale (within the meaning of section 75 above) in]^{F321}[denatured alcohol] otherwise than under and in accordance with a licence under section 75 ^{F333}... above, ^{F334}[his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (5) Any ^{F323}[dutable alcoholic liquor] or ^{F321}[denatured alcohol] in respect of which ^{F335}[there is such a contravention or failure to comply as is mentioned in subsection (3) above or any such dealing as is mentioned in subsection (4) above] shall be liable to forfeiture.
- ^{F336}(6)

Textual Amendments

- F321** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, art. 2 (with art. 3)
- F322** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(b)**; S.I. 2005/1523, art. 2 (with art. 3)
- F323** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(c)**; S.I. 2005/1523, art. 2 (with art. 3)
- F324** S. 77(1)(b) repealed (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 29 Pt. I(3)**; S.I. 2005/1523, art. 2 (with art. 3)
- F325** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(a)**; S.I. 2005/1523, art. 2 (with art. 3)
- F326** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(a)**
- F327** S. 77(2) and words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**

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- F328** S. 77(2)(aa) inserted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 6**; S.I. 2005/1523, art. 2 (with art. 3)
- F329** S. 77(2A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
- F330** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(d)**
- F331** Words in s. 77(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F332** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F333** Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F334** Words in s. 77(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F335** Words in s. 77(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F336** S. 77(6) repealed (S.) (1.9.2009 at 5.00 a.m.) by Licensing (Scotland) Act 2005 (asp 16), s. 150(2), **sch. 7** (with s. 143); S.S.I. 2007/472, art. 3

Modifications etc. (not altering text)

- C21** S. 77 extended (27.7.1993) by 1993 c. 34, **s. 8(2)**.
- C22** S. 77(1)(e) extended (27.7.1993) by 1993 c. 34, **s. 8(2)(b)**.

[^{F337}78 Defaults in respect of denatured alcohol. U.K.]

- (1) This subsection applies if, at any time when an account is taken and a balance struck of the quantity of any kind of denatured alcohol in the possession of an authorised or licensed denaturer, there is a difference between—
- (a) the quantity (“the actual amount”) of the dutiable alcoholic liquor of any description in the denatured alcohol in his possession; and
 - (b) the quantity (“the proper amount”) of dutiable alcoholic liquor of that description which, according to any such accounts as are required to be kept by virtue of any regulations under section 77 above, ought to be in the denatured alcohol in his possession.
- (2) Subsection (1) above shall not apply if the difference constitutes—
- (a) an excess of the actual amount over the proper amount of not more than 1 per cent. of the aggregate of—
 - (i) the quantity of dutiable alcoholic liquor of the description in question in the balance of dutiable alcoholic liquor struck when an account was last taken; and
 - (ii) the quantity of dutiable alcoholic liquor of that description which has since been lawfully added to the denaturer’s stock;
 - or
 - (b) a deficiency such that the actual amount is less than the proper amount by not more than 2 per cent. of that aggregate.
- (3) If, where subsection (1) above applies, the actual amount exceeds the proper amount, the relevant amount of any dutiable alcoholic liquor of the description in question which is in the possession of the denaturer shall be liable to forfeiture; and for this purpose the relevant amount is the amount corresponding to the amount of the excess or such part of that amount as the Commissioners consider appropriate.

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- (4) If, where subsection (1) above applies, the actual amount is less than the proper amount, the denaturer shall, on demand by the Commissioners, pay on the amount of the deficiency, or on such part of it as the Commissioners may specify in the demand, the duty payable on dutiable alcoholic liquor of the description comprised in the deficiency.
- (5) If any person—
- (a) supplies to another, in contravention of any regulations under section 77 above, any denatured alcohol containing dutiable alcoholic liquor of any description, or
 - (b) uses any such denatured alcohol in contravention of any such regulations,
- that person shall, on demand by the Commissioners, pay on the amount of dutiable alcoholic liquor of that description comprised, at the time of its supply or use, in the denatured alcohol that is so supplied or used, or on such part of it as the Commissioners may specify, the duty payable on dutiable alcoholic liquor of that description.
- (6) Any supply of denatured alcohol to a person who—
- (a) by virtue of any regulations under section 77 above is prohibited from receiving it unless authorised to do so by or under the regulations, and
 - (b) is not so authorised in the case of the denatured alcohol supplied to him,
- shall be taken for the purposes of subsection (5) above to be a supply in contravention of those regulations.
- (7) A demand made for the purposes of subsection (4) or (5) above shall be combined, as if there had been a default such as is mentioned in that section, with an assessment and notification under section 12 of the ^{M3}Finance Act 1994 (assessments to excise duty) of the amount of duty due in consequence of the making of the demand.]

Textual Amendments

F337 S. 78 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 2 para. 7](#); [S.I. 2005/1523](#), art. 2 (with art. 3)

Marginal Citations

M3 1994 c. 9.

79 Inspection of premises, etc. **U.K.**

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive [^{F338}denatured alcohol], and may inspect and examine any [^{F338}denatured alcohol] thereon and take samples of any [^{F338}denatured alcohol] or of any goods containing [^{F338}denatured alcohol], paying a reasonable price for each sample.

Textual Amendments

F338 Words in s. 79 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 2 para. 5\(d\)](#); [S.I. 2005/1523](#), art. 2 (with art. 3)

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Modifications etc. (not altering text)

C23 S. 79 extended (27.7.1993) by 1993 c. 34, s. 8(2)(a).

80 Prohibition of use of [^{F339}denatured alcohol], etc. as a beverage or medicine. **U.K.**

(1) If any person—

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
- (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable on summary conviction to a penalty of [^{F340}level 3 on the standard scale] and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

- (a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify; or
- (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above; or
- (c) in any art or manufacture,

or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are [^{F339}denatured alcohol], methyl alcohol, and any mixture containing [^{F339}denatured alcohol] or methyl alcohol.

Textual Amendments

F339 Words in s. 80 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, **art. 2** (with **art. 3**)

F340 Words substituted (E.W.) by virtue of Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**; (S.) by virtue of Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G**; and (N.I.) by S.I. 1984/703 (N.I. 3), **arts. 5, 6**

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Modifications etc. (not altering text)

C24 S. 80 extended (27.7.1993) by 1993 c. 34, s. 8(2)(a).

Still licences

81 ^{F341} **U.K.**

Textual Amendments

F341 S. 81 repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(b), 114, Sch. 23 Pt. IV

^{F342}**82** **Power to make regulations with respect to stills.** **U.K.**

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Textual Amendments

F342 S. 82 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(o), Sch. 26 Pt. 1(1)

83 ^{F343} **U.K.**

Textual Amendments

F343 S. 83 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV

Relief from, and payment by instalments of, liquor licence duties

84 ^{F344} **U.K.**

Textual Amendments

F344 S. 84 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1

85 ^{F345} **U.K.**

Textual Amendments

F345 S. 85 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

Status: Point in time view as at 01/12/2020.

Changes to legislation: Alcoholic Liquor Duties Act 1979 is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

86 Reduced duty on certain part-year licences. U.K.

- (1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—
- (a) ^{F346}
 - (b) ^{F347}
- (2) ^{F348}
- (3) ^{F349}

Textual Amendments

- F346** S. 86(1)(a) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note I
- F347** S. 86(1)(b)—(d) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III
- F348** S. 86(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note I
- F349** S. 86(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

87, 88. ^{F350} U.K.

Textual Amendments

- F350** Ss. 87, 88 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III

^{F351}PART 6A U.K.

WHOLESALE OF CONTROLLED LIQUOR

Textual Amendments

- F351** Pt. 6A inserted (26.3.2015 for specified purposes, 1.1.2016 for specified purposes, 1.4.2017 in so far as not already in force) by Finance Act 2015 (c. 11), s. 54(3) (with s. 54(8)-(12)); S.I. 2017/494, reg. 2

88A Definitions U.K.

- (1) This section defines certain expressions used in this Part.
- (2) A sale is of “controlled liquor” if—
- (a) it is a sale of dutiable alcoholic liquor on which duty is charged under this Act at a rate greater than nil, and
 - (b) the excise duty point for the liquor falls at or before the time of the sale.
- (3) Controlled liquor is sold “wholesale” if—
- (a) the sale is of any quantity of the liquor,

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- (b) the seller is carrying on a trade or business and the sale is made in the course of that trade or business,
 - (c) the sale is to a buyer carrying on a trade or business, for sale or supply in the course of that trade or business, and
 - (d) the sale is not an incidental sale, a group sale or an excluded sale,
- and a reference to buying controlled liquor wholesale is to be read accordingly.
- (4) A sale is an “incidental sale” if—
 - (a) the seller makes authorised retail sales of alcoholic liquor of any description, and
 - (b) the sale is incidental to those sales.
 - (5) A sale is an “authorised retail sale” if it is made by retail under and in accordance with a licence or other authorisation under an enactment regulating the sale and supply of alcohol.
 - (6) A sale is a “group sale” if the seller and the buyer are both bodies corporate which are members of the same group (see section 88J).
 - (7) A sale is an “excluded sale” if it is of a description prescribed by or under regulations made by the Commissioners.
 - (8) “Controlled activity” means—
 - (a) selling controlled liquor wholesale,
 - (b) offering or exposing controlled liquor for sale in circumstances in which the sale (if made) would be a wholesale sale, or
 - (c) arranging in the course of a trade or business for controlled liquor to be sold wholesale, or offered or exposed for sale in circumstances in which the sale (if made) would be a wholesale sale.
 - (9) “UK person” means a person who is UK-established for the purposes of value added tax (see paragraph 1(10) of Schedule 1 to the Value Added Tax Act 1994).
 - (10) “Enactment” includes an enactment contained in—
 - (a) an Act of the Scottish Parliament;
 - (b) an Act or Measure of the National Assembly for Wales;
 - (c) Northern Ireland legislation.

88B Further provision relating to definitions U.K.

- (1) The Commissioners may by regulations make provision as to the cases in which sales are, or are not, to be treated for the purposes of this Part as—
 - (a) wholesale sales,
 - (b) sales of controlled liquor,
 - (c) incidental sales,
 - (d) authorised retail sales, or
 - (e) group sales.
- (2) The Commissioners may by regulations make provision as to the cases in which a person is, or is not, to be treated for the purposes of this Part as carrying on a controlled activity by virtue of section 88A(8)(b) or (c) (offering and exposing for sale and arranging for sale etc).

Status: Point in time view as at 01/12/2020.

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88C Approval to carry on controlled activity U.K.

- (1) A UK person may not carry on a controlled activity otherwise than in accordance with an approval given by the Commissioners under this section.
- (2) The Commissioners may approve a person under this section to carry on a controlled activity only if they are satisfied that the person is a fit and proper person to carry on the activity.
- (3) The Commissioners may approve a person under this section to carry on a controlled activity for such periods and subject to such conditions or restrictions as they may think fit or as they may by or under regulations made by them prescribe.
- (4) The conditions or restrictions may include conditions or restrictions requiring the controlled activity to be carried on only at or from premises specified or approved by the Commissioners.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the terms of an approval under this section.
- (6) In this Part “approved person” means a person approved under this section to carry on a controlled activity.

88D The register of approved persons U.K.

- (1) The Commissioners must maintain a register of approved persons.
- (2) The register is to contain such information relating to approved persons as the Commissioners consider appropriate.
- (3) The Commissioners may make publicly available such information contained in the register as they consider necessary to enable those who deal with a person who carries on a controlled activity to determine whether the person in question is an approved person in relation to that activity.
- (4) The information may be made available by such means (including on the internet) as the Commissioners consider appropriate.

88E Regulations relating to approval, registration and controlled activities U.K.

- (1) The Commissioners may by regulations make provision—
 - (a) regulating the approval and registration of persons under this Part,
 - (b) regulating the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject,
 - (c) about the register maintained under section 88D,
 - (d) regulating the carrying on of controlled activities, and
 - (e) imposing obligations on approved persons.
- (2) The regulations may, in particular, make provision—
 - (a) requiring applications, and other communications with the Commissioners, to be made electronically,
 - (b) as to the procedure for the approval and registration of bodies corporate which are members of the same group and for members of such a group to be jointly and severally liable for any penalties imposed under—

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- (i) the regulations, or
- (ii) Schedule 2B,
- (c) requiring approved persons to keep and make available for inspection such records relating to controlled activities as may be prescribed by or under the regulations,
- (d) imposing a penalty of an amount prescribed by the regulations (which must not exceed £1,000) for a contravention of—
 - (i) the regulations, or
 - (ii) any condition or restriction imposed under this Part,
- (e) for the assessment and recovery of such a penalty, and
- (f) for dutiable alcoholic liquor (whether or not charged with any duty and whether or not that duty has been paid) to be subject to forfeiture for a contravention of—
 - (i) this Part or the regulations, or
 - (ii) any condition or restriction imposed under this Part.

88F Restriction on buying controlled liquor wholesale **U.K.**

A person may not buy controlled liquor wholesale from a UK person unless the UK person is an approved person in relation to the sale.

88G Offences **U.K.**

- (1) A person who contravenes section 88C(1) by selling controlled liquor wholesale is guilty of an offence if the person knows or has reasonable grounds to suspect that—
 - (a) the buyer is carrying on a trade or business, and
 - (b) the liquor is for sale or supply in the course of that trade or business.
- (2) A person who contravenes section 88C(1) by offering or exposing controlled liquor for sale in circumstances in which the sale (if made) would be a wholesale sale is guilty of an offence if the person intends to make a wholesale sale of the liquor.
- (3) A person who contravenes section 88C(1) by arranging in the course of a trade or business for controlled liquor to be sold wholesale, or offered or exposed for sale in circumstances in which the sale (if made) would be a wholesale sale, is guilty of an offence if the person intends to arrange for the liquor to be sold wholesale.
- (4) A person who contravenes section 88F is guilty of an offence if the person knows or has reasonable grounds to suspect that the UK person from whom the controlled liquor is bought is not an approved person in relation to the sale.
- (5) A person guilty of an offence under this section is liable on summary conviction—
 - (a) in England and Wales to—
 - (i) imprisonment for a term not exceeding 12 months,
 - (ii) a fine, or
 - (iii) both,
 - (b) in Scotland to—
 - (i) imprisonment for a term not exceeding 12 months,
 - (ii) a fine not exceeding the statutory maximum, or
 - (iii) both, and

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- (c) in Northern Ireland to—
 - (i) imprisonment for a term not exceeding 6 months,
 - (ii) a fine not exceeding the statutory maximum, or
 - (iii) both.
- (6) A person guilty of an offence under this section is liable on conviction on indictment to—
 - (a) imprisonment for a period not exceeding 7 years,
 - (b) a fine, or
 - (c) both.
- (7) The reference in subsection (5)(a)(i) to 12 months is to be read as a reference to 6 months in relation to an offence committed before the commencement of ^{F352}paragraph 24(2) of Schedule 22 to the Sentencing Act 2020].

Textual Amendments

F352 Words in s. 88G(7) substituted (1.12.2020) by [Sentencing Act 2020 \(c. 17\)](#), s. 416(1), [Sch. 24 para. 443\(1\)](#) (with [Sch. 24 para. 447](#), [Sch. 27](#)); S.I. 2020/1236, reg. 2

88H Penalties **U.K.**

Schedule 2B contains provision about penalties for contraventions of this Part.

88I Regulations **U.K.**

Regulations under this Part—

- (a) may make provision which applies generally or only for specified cases or purposes,
- (b) may make different provision for different cases or purposes,
- (c) may include incidental, consequential, transitional or transitory provision, and
- (d) may confer a discretion on the Commissioners.

88J Groups **U.K.**

- (1) Two or more bodies corporate are members of a group for the purposes of this Part if each is established or has a fixed establishment in the United Kingdom and—
 - (a) one of them controls each of the others,
 - (b) one person (whether a body corporate or an individual) controls all of them, or
 - (c) two or more individuals carrying on a business in partnership control all of them.
- (2) For the purposes of this section, a body corporate is to be taken to control another body corporate if—
 - (a) it is empowered by or under an enactment to control that body's activities, or
 - (b) it is that body's holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006.
- (3) For the purposes of this section—

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- (a) an individual or individuals are to be taken to control a body corporate if the individual or individuals (were the individual or individuals a company) would be that body's holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006, and
- (b) a body corporate is established or has a fixed establishment in the United Kingdom if it is so established or has such an establishment for the purposes of value added tax.

88K Index **U.K.**

This Table lists the places where some of the expressions used in this Part are defined or otherwise explained.

approved person	section 88C(6)
authorised retail sale	section 88A(5)
controlled activity	section 88A(8)
enactment	section 88A(10)
group (in relation to bodies corporate)	section 88J(1)
group sale	section 88A(6)
incidental sale	section 88A(4)
sale of controlled liquor	section 88A(2)
UK person	section 88A(9)
wholesale	section 88A(3).]

PART VII **U.K.**

MISCELLANEOUS

89^{F353} **U.K.**

Textual Amendments

F353 S. 89 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, [Sch. 19 Pt. III](#) Note 1

General

90 Regulations. **U.K.**

- (1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument.

[^{F354}(1A) A statutory instrument containing regulations under Part 6A is subject to annulment in pursuance of a resolution of the House of Commons.]

Status: Point in time view as at 01/12/2020.

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- (2) A statutory instrument containing [^{F355}any other] regulations under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F354 S. 90(1A) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 54\(4\)\(a\)\(8\)](#)

F355 Words in s. 90(2) inserted (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 54\(4\)\(b\)\(8\)](#)

91 Directions. [U.K.](#)

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

92 Consequential amendments, repeals and saving and transitional provisions. [U.K.](#)

- (1) The enactments specified in Schedule 3 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2) The enactments specified in Parts I and II of Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule and the instrument specified in Part III of that Schedule is hereby revoked to the extent so specified.
- (3) Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- (4) Where an offence has been committed under section 129 of the ^{M4}Customs and Excise Act 1952 proceedings may be taken under section 51 of this Act in respect of the continuance of the offence under section 129 after the commencement of this Act in the same manner as if the offence had been committed under section 51 of this Act.
- (5) Where an offence has been committed under section 102 of the ^{M5}Customs and Excise Act 1952 before the commencement of this Act subsection (4) of section 21 of this Act shall apply on a conviction of an offence under that section as it would apply had the earlier offence been committed under section 21.

^{F356}(6)

(7) ^{F357}

- (8) Nothing in this section shall be taken as prejudicing the operation of sections 15 to 17 of the ^{M6}Interpretation Act 1978 (which relate to the effect of repeals).

Textual Amendments

F356 S. 92(6) repealed (29.4.1996) by [1996 c. 8, ss. 24\(d\), 205, Sch. 41 Pt. III](#)

F357 S. 92(7) repealed by [Finance Act 1983 \(c. 28, SIF 40:1\), s. 9\(2\)\(3\), Sch. 10 Pt. I](#)

Status: Point in time view as at 01/12/2020.

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Modifications etc. (not altering text)

C25 The text of s. 92(1)(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M4 1952 c. 44.

M5 1952 c. 44.

M6 1978 c. 30.

93 Citation and commencement. U.K.

- (1) This Act may be cited as the Alcoholic Liquor Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.
- (2) This Act shall come into operation on 1st April 1979.

Status: Point in time view as at 01/12/2020.

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SCHEDULES

SCHEDULE 1 **U.K.**

Section 54.

^{F358}TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Textual Amendments

F358 Sch. 1 Table substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(6\)\(7\)](#)

^{F359}PART 1 **U.K.**

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

Textual Amendments

F359 Sch. 1 Table Pt. 1 substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\), s. 54\(3\)\(4\)](#)

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre £</i>
Wine or made-wine of a strength not exceeding 4%	91.68
Wine or made-wine of a strength exceeding 4% but not exceeding 5.5%	126.08
Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling	297.57
Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5%	288.10
Sparkling wine or sparkling made-wine of a strength of at least 8.5% but not exceeding 15%	381.15
Wine or made-wine of a strength exceeding 15% but not exceeding 22%	396.72]

PART 2 **U.K.**

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22%

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in</i>
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Status: Point in time view as at 01/12/2020.

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	<i>wine or made-wine</i> £
Wine or made-wine of a strength exceeding 22%	28.74]

Interpretation

[^{F360}] Paragraphs 2 and 3 below apply for the purposes of this Act.

Textual Amendments

F360 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

- 2
- (1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.
 - (2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.

Textual Amendments

F360 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

- 3
- (1) Wine or made-wine shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within paragraph 2(1) above or takes on such characteristics as are referred to in paragraph 2(3) above.
 - (2) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.]

Status: Point in time view as at 01/12/2020.

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Textual Amendments

F360 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

SCHEDULE 2 **U.K.**

F361
. . .

Textual Amendments

F361 Sch. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), Sch. 23 Pt. I

^{F362}**[**^{F363}SCHEDULE 2A **U.K.**

Section 64A

DUTY STAMPS

Textual Amendments

F362 Sch. 2A inserted (with effect in accordance with s. 4(5) of the amending Act) by Finance Act 2004 (c. 12), Sch. 1; S.I. 2006/201, art. 2

F363 Sch. 2A inserted (with effect in accordance with s. 4(5) of the amending Act) by Finance Act 2004 (c. 12), Sch. 1

Retail containers to be stamped

- 1 (1) Retail containers of alcoholic liquors to which this Schedule applies shall be stamped—
 - (a) in such cases and circumstances, and with a duty stamp of such a type, as may be prescribed; but
 - (b) subject to such exceptions as may be prescribed.
- (2) In this Schedule “retail container”, in relation to an alcoholic liquor, means a container—
 - (a) of a capacity of 35 centilitres or more, and
 - (b) in which, or from which, the liquor is intended to be sold by retail.
- (3) This Schedule applies to the following alcoholic liquors—
 - (a) spirits [^{F364}of a strength of 30 per cent or more] ;
 - (b) wine or made-wine of a strength [^{F365}of 30 per cent or more] .
- (4) For the purposes of this Schedule a retail container is “stamped” if—

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- (a) it carries a duty stamp of a type mentioned in sub-paragraph (5)(a) below which has been affixed to the container in a way that complies with the requirements of regulations under this Schedule, or
 - (b) it carries a label which has been so affixed to the container and the label incorporates a duty stamp of a type mentioned in sub-paragraph (5)(b) below.
- (5) In this Schedule “duty stamp” means any of the following—
- (a) a document (a “type A stamp”) issued by or on behalf of the Commissioners which—
 - (i) is designed to be affixed to a retail container of alcoholic liquor, and
 - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid;
 - (b) a part of a label for a retail container of alcoholic liquor (a “type B stamp”) which—
 - (i) is incorporated in the label under the authority of the Commissioners, and
 - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid.
- (6) In sub-paragraph (5) above “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is, or is to be, affixed.

Textual Amendments

- F364** Words in Sch. 2A para. 1(3)(a) inserted (1.2.2006) by [The Duty Stamps \(Amendment of paragraph 1\(3\) of Schedule 2A to the Alcoholic Liquor Duties Act 1979\) Order 2006 \(S.I. 2006/144\)](#), arts. 1, **2(a)**
- F365** Words in Sch. 2A para. 1(3)(b) substituted (1.2.2006) by [The Duty Stamps \(Amendment of paragraph 1\(3\) of Schedule 2A to the Alcoholic Liquor Duties Act 1979\) Order 2006 \(S.I. 2006/144\)](#), arts. 1, **2(b)**

Power to alter liquors, and capacity of container, to which this Schedule applies

- 2 (1) The Treasury may by order made by statutory instrument amend paragraph (a) of paragraph 1(2) above for the purpose of varying the capacity from time to time specified in that paragraph.
- (2) The Treasury may by order made by statutory instrument amend paragraph 1(3) above for the purpose of causing this Schedule—
- (a) to apply to any description of alcoholic liquor to which it does not apply, or
 - (b) to cease to apply to any description of alcoholic liquor to which it does apply.
- (3) A statutory instrument containing an order under this paragraph shall not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

Acquisition of and payment for duty stamps

- 3 (1) The Commissioners may by regulations make provision as to the terms and conditions on which a person may obtain—
- (a) a type A stamp,

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- (b) authority to incorporate in a label a type B stamp,
 - (c) authority to obtain a label incorporating a type B stamp,
 - (d) authority to affix such a label to a retail container of alcoholic liquor.
- (2) Regulations under sub-paragraph (1) above may in particular make provision for or in connection with—
- (a) requiring a person in prescribed cases or circumstances to pay, or agree to pay, the prescribed amount to the Commissioners or to a person authorised by the Commissioners for this purpose;
 - (b) requiring a person in prescribed cases or circumstances to provide to the Commissioners such security as they may require in respect of payment of the appropriate duty.
- (3) An amount prescribed for the purposes of sub-paragraph (2)(a) above must not exceed the aggregate of—
- (a) an amount representing the appropriate duty, and
 - (b) in the case of a type A stamp, the cost of issuing the stamp.
- (4) Regulations under sub-paragraph (1) above may also in particular make provision for or in connection with requiring or enabling the Commissioners to bear, in prescribed circumstances, in the case of a type B stamp, all or part of so much of the cost of producing the label as is attributable to the incorporation in it of the stamp.
- (5) The whole of an amount payable for a duty stamp shall be treated for the purposes of the Customs and Excise Acts 1979 as an amount due by way of excise duty.
- (6) In this paragraph “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is to be affixed.

Regulations

- 4 (1) The Commissioners may by regulations make provision as to such matters relating to duty stamps as appear to them to be necessary or expedient.
- (2) Regulations under this Schedule may in particular make provision about—
- (a) the times at which a retail container must bear a duty stamp;
 - (b) the type of duty stamp (see paragraph 1(5)) with which a retail container is to be stamped in any particular case or circumstances;
 - (c) the design and appearance of a duty stamp (including the production of a label incorporating a type B stamp);
 - (d) the information that is to appear on a duty stamp;
 - (e) the cost of issuing a type A stamp for the purposes of paragraph 3(3)(b) above;
 - (f) the procedure for obtaining—
 - (i) a type A stamp,
 - (ii) authority to incorporate in a label a type B stamp,
 - (iii) authority to obtain a label incorporating a type B stamp,
 - (iv) authority to affix such a label to a retail container of alcoholic liquor, (including provision setting periods of notice);
 - (g) where on the container a type A stamp, or a label incorporating a type B stamp, is to be affixed;

Status: Point in time view as at 01/12/2020.

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- (h) repayment of, or credit for, in prescribed circumstances and subject to such conditions as may be prescribed, all or part of a payment made under or by virtue of this Schedule to the Commissioners or to a person authorised by the Commissioners;
 - (i) liability to forfeiture in prescribed circumstances of some or all of a payment made, or security provided, under or by virtue of this Schedule to the Commissioners or to a person authorised by the Commissioners.
- (3) Regulations under this Schedule may also, in particular, make provision for or in connection with preventing a type A stamp, or a label incorporating a type B stamp, from being used by a person other than—
- (a) in the case of a type A stamp, the person to or for whom the stamp was issued or a person authorised by that person to affix the stamp to a retail container of alcoholic liquor,
 - (b) in the case of a type B stamp, the person to or for whom authority to obtain the label incorporating the stamp, or to affix that label to a retail container of alcoholic liquor, was given by the Commissioners.
- (4) Regulations under this Schedule may also, in particular, make provision—
- (a) for or in connection with requiring a person who is not established, and does not have any fixed establishment, in the United Kingdom, in prescribed circumstances, to appoint another person (a “duty stamps representative”) to act on his behalf in relation to duty stamps, and
 - (b) as to the rights, obligations or liabilities of duty stamps representatives.
- (5) The Commissioners may, with a view to the protection of the revenue, make regulations for securing and collecting duty payable in accordance with this Schedule.
- (6) Regulations under this Schedule may make different provision for different cases.

Offences of possession, sale etc of unstamped containers

- 5 (1) Except in such cases as may be prescribed, a person commits an offence if he—
- (a) is in possession of, transports or displays, or
 - (b) sells, offers for sale or otherwise deals in,
- unstamped retail containers containing alcoholic liquor to which this Schedule applies.
- (2) It is a defence for a person charged with an offence under this paragraph to prove that the retail containers in question were not required to be stamped.
- (3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding [^{F366}£20,000.]
- (4) A retail container in relation to which an offence under this paragraph is committed is liable to forfeiture (together with its contents).

Textual Amendments

F366 Sum in sch. 2A para. 5(3) substituted for words (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 3\(4\)\(a\)](#) (with reg. 5(1))

Status: Point in time view as at 01/12/2020.

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Offence of using premises for sale of liquor in or from unstamped containers

- 6 (1) A manager of premises commits an offence if—
- (a) he suffers the premises to be used for the sale of liquor in an unstamped retail container, or for the sale of liquor that is from an unstamped retail container; and
 - (b) the liquor is alcoholic liquor to which this Schedule applies.
- (2) It is a defence for a person charged with an offence under this paragraph to prove that the retail container in question was not required to be stamped.
- (3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding [^{F367}£20,000].
- (4) Where an offence is committed under this paragraph, all unstamped retail containers of alcoholic liquor to which this Schedule applies that are on the premises at the time of the offence are liable to forfeiture (together with their contents).
- (5) For the purposes of this Schedule a person is a “manager” of premises if he—
- (a) is entitled to control their use,
 - (b) is entrusted with their management, or
 - (c) is in charge of them.

Textual Amendments

F367 Sum in sch. 2A para. 6(3) substituted (12.3.2015) for words by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 3(4)(b)** (with reg. 5(1))

Alcohol sales ban following conviction for offence under paragraph 6

- 7 (1) A court by or before which a person is convicted of an offence under paragraph 6 above may make an order prohibiting the use of the premises in question for the sale of alcoholic liquors during a period specified in the order.
- (2) The period specified in an order under this paragraph shall not exceed six months; and the first day of the period shall be the day specified as such in the order.
- (3) If a manager of premises suffers the premises to be used in breach of an order under this paragraph, he commits an offence and is liable on summary conviction to a fine not exceeding [^{F368}£20,000].

Textual Amendments

F368 Sum in sch. 2A para. 7(3) substituted (12.3.2015) for words by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 3(4)(c)** (with reg. 5(1))

Penalty for altering duty stamps

- 8 (1) This paragraph applies where a person—

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- (a) alters a type A stamp, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) so alters a type B stamp after the label in which it is incorporated has been produced.
- (2) His conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).
- (3) The stamp, or the label in which it is incorporated, is liable to forfeiture.

Penalty for affixing wrong, altered or forged stamps, or over-labelling

- 9 (1) This paragraph applies where a person affixes to a retail container that is required to be stamped any of the items mentioned in sub-paragraphs (2) to (5) below.
- (2) The first is—
- (a) a type A stamp, or
 - (b) a label incorporating a type B stamp,
- if the stamp is not a correct stamp for that container in accordance with regulations under this Schedule.
- (3) The second is—
- (a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.
- (4) The third is an item that purports to be, but is not,—
- (a) a type A stamp, or
 - (b) a label incorporating a type B stamp.
- (5) The fourth is any label or other item affixed in such a way as to cover up all or part of—
- (a) a type A stamp affixed to the container, or
 - (b) a type B stamp incorporated in a label affixed to the container,
- except where the label or other item is so affixed in accordance with regulations under this Schedule.
- (6) The person's conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties).
- (7) The container is liable to forfeiture (together with its contents).

Penalty for failing to comply with regulations

- 10 (1) If a person fails to comply with a requirement imposed by or under regulations under this Schedule—
- (a) his conduct attracts a penalty under section 9 of the Finance Act 1994 (civil penalties);
 - (b) any article in respect of which he fails to comply with the requirement is liable to forfeiture (including, in the case of a container, its contents).

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- (2) Regulations under this Schedule may make provision as to the amount by reference to which the penalty under sub-paragraph (1)(a) above is to be calculated.

Forfeiture of forged, altered or stolen duty stamps

- 11 (1) The following items are liable to forfeiture.
- (2) The first is an item that purports to be, but is not,—
- (a) a type A stamp, or
 - (b) a label incorporating a type B stamp.
- (3) The second is—
- (a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.
- (4) The third is—
- (a) a type A stamp, or
 - (b) a label incorporating a type B stamp,
- that is in a person’s possession unlawfully.

Interpretation

- 12 In this Schedule—
- “duty stamp” has the meaning given by paragraph 1(5) above;
 - “prescribed” means prescribed in regulations made by the Commissioners;
 - “retail container” has the meaning given by paragraph 1(2) above;
 - “stamped” and “unstamped” are to be read in accordance with paragraph 1(4) above;
 - “type A stamp” has the meaning given by paragraph 1(5)(a) above;
 - “type B stamp” has the meaning given by paragraph 1(5)(b) above.]

[^{F369}SCHEDULE 2B U.K.]

Section 88H

PENALTIES FOR CONTRAVENTIONS OF PART 6A

Textual Amendments

F369 Sch. 2B inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 54(5)(8)

Liability to penalty

- 1 A penalty is payable by a person (“P”) who contravenes section 88C(1) or 88F.

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Amount of penalty

- 2 (1) If the contravention is deliberate and concealed, the amount of the penalty is the maximum amount (see paragraph 10).
- (2) If the contravention is deliberate but not concealed, the amount of the penalty is 70% of the maximum amount.
- (3) In any other case, the amount of the penalty is 30% of the maximum amount.
- (4) The contravention is—
- (a) “deliberate and concealed” if the contravention is deliberate and P makes arrangements to conceal the contravention, and
 - (b) “deliberate but not concealed” if the contravention is deliberate but P does not make arrangements to conceal the contravention.

Reductions for disclosure

- 3 (1) Paragraph 4 provides for reductions in penalties under this Schedule where P discloses a contravention.
- (2) P discloses a contravention by—
- (a) telling the Commissioners about it,
 - (b) giving the Commissioners reasonable help in identifying any other contraventions of section 88C(1) or 88F of which P is aware, and
 - (c) allowing the Commissioners access to records for the purpose of identifying such contraventions.
- (3) Disclosure of a contravention—
- (a) is “unprompted” if made at a time when P has no reason to believe that the Commissioners have discovered or are about to discover the contravention, and
 - (b) otherwise, is “prompted”.
- (4) In relation to disclosure “quality” includes timing, nature and extent.
- 4 (1) Where P discloses a contravention, the Commissioners must reduce the penalty to one that reflects the quality of the disclosure.
- (2) If the disclosure is prompted, the penalty may not be reduced below—
- (a) in the case of a contravention that is deliberate and concealed, 50% of the maximum amount,
 - (b) in the case of a contravention that is deliberate but not concealed, 35% of the maximum amount, and
 - (c) in any other case, 20% of the maximum amount.
- (3) If the disclosure is unprompted, the penalty may not be reduced below—
- (a) in the case of a contravention that is deliberate and concealed, 30% of the maximum amount,
 - (b) in the case of a contravention that is deliberate but not concealed, 20% of the maximum amount, and
 - (c) in any other case, 10% of the maximum amount.

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Special reduction

- 5 (1) If the Commissioners think it right because of special circumstances, they may reduce a penalty under this Schedule.
- (2) In sub-paragraph (1) “special circumstances” does not include ability to pay.
- (3) In sub-paragraph (1) the reference to reducing a penalty includes a reference to—
- (a) staying a penalty, and
 - (b) agreeing a compromise in relation to proceedings for a penalty.

Assessment

- 6 (1) Where P becomes liable for a penalty under this Schedule, the Commissioners must—
- (a) assess the penalty,
 - (b) notify P, and
 - (c) state in the notice the contravention in respect of which the penalty is assessed.
- (2) A penalty under this Schedule must be paid before the end of the period of 30 days beginning with the day on which notification of the penalty is issued.
- (3) An assessment is to be treated as an amount of duty due from P under this Act and may be recovered accordingly.
- (4) An assessment of a penalty under this Schedule may not be made later than one year after evidence of facts sufficient in the opinion of the Commissioners to indicate the contravention comes to their knowledge.
- (5) Two or more contraventions may be treated by the Commissioners as a single contravention for the purposes of assessing a penalty under this Schedule.

Reasonable excuse

- 7 (1) Liability to a penalty does not arise under this Schedule in respect of a contravention which is not deliberate if P satisfies the Commissioners or (on an appeal made to the appeal tribunal) the tribunal that there is a reasonable excuse for the contravention.
- (2) For the purposes of sub-paragraph (1), where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the contravention.

Companies: officer's liability

- 8 (1) Where a penalty under this Schedule is payable by a company in respect of a contravention which was attributable to an officer of the company, the officer is liable to pay such portion of the penalty (which may be 100%) as the Commissioners may specify by written notice to the officer.
- (2) Sub-paragraph (1) does not allow the Commissioners to recover more than 100% of a penalty.
- (3) In the application of sub-paragraph (1) to a body corporate other than a limited liability partnership, “officer” means—

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- (a) a director (including a shadow director within the meaning of section 251 of the Companies Act 2006),
 - (b) a manager, and
 - (c) a secretary.
- (4) In the application of sub-paragraph (1) to a limited liability partnership, “officer” means a member.
- (5) In the application of sub-paragraph (1) in any other case, “officer” means—
- (a) a director,
 - (b) a manager,
 - (c) a secretary, and
 - (d) any other person managing or purporting to manage any of the company's affairs.
- (6) Where the Commissioners have specified a portion of a penalty in a notice given to an officer under sub-paragraph (1)—
- (a) paragraph 5 applies to the specified portion as to a penalty,
 - (b) the officer must pay the specified portion before the end of the period of 30 days beginning with the day on which the notice is given,
 - (c) sub-paragraphs (3) to (5) of paragraph 6 apply as if the notice were an assessment of a penalty, and
 - (d) paragraph 9 applies as if the officer were liable to a penalty.
- (7) In this paragraph “company” means any body corporate or unincorporated association, but does not include a partnership.

Double jeopardy

- 9 P is not liable to a penalty under this Schedule in respect of a contravention in respect of which P has been convicted of an offence.

The maximum amount

- 10 (1) In this Schedule “the maximum amount” means £10,000.
- (2) If it appears to the Treasury that there has been a change in the value of money since the last relevant date, they may by regulations substitute for the sum for the time being specified in sub-paragraph (1) such other sum as appears to them to be justified by the change.
- (3) In sub-paragraph (2), “relevant date” means—
- (a) the date on which the Finance Act 2015 is passed, and
 - (b) each date on which the power conferred by that sub-paragraph has been exercised.
- (4) Regulations under this paragraph do not apply to any contravention which occurred before the date on which they come into force.

Appeal tribunal

- 11 In this Schedule “appeal tribunal” has the same meaning as in Chapter 2 of Part 1 of the Finance Act 1994.]

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SCHEDULE 3 **U.K.**

Section 92(1).

CONSEQUENTIAL AMENDMENTS

1, 2. **F370**

Textual Amendments

F370 Sch. 3 paras. 1, 2 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), **Sch. 19 Pt. III** Note I

3, 4. **F371**

Textual Amendments

F371 Sch. 3 paras. 3, 4 repealed by [Weights and Measures Act 1985 \(c. 72, SIF 131\)](#), s. 98(1), **Sch. 13 Pt. II**

M⁷Licensing Act 1964

Marginal Citations

M7 [1964 c. 26](#).

F372₅

Textual Amendments

F372 Sch. 3 para. 5 repealed (24.11.2005) by [Licensing Act 2003 \(c. 17\)](#), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); [S.I. 2005/3056](#), art. 2(2) (with art. 4)

6, 7. **F373**

Textual Amendments

F373 Sch. 3 paras. 6, 7 repealed by [S.I. 1981/231](#), **Sch. 11**

M⁸Licensing Act (Northern Ireland) 1971

Marginal Citations

M8 [1971 c. 13\(N.I.\)](#).

8 (1) **F374**

(2) **F375**

(4) **F376**

(5) **F377**

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Textual Amendments

- F374** Sch. 3 para. 8(1) repealed by [S.I. 1990/594](#), (N.I. 6), art. 90(4), Sch. 13
- F375** Sch. 3 para. 8(2)(3) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 1
- F376** Sch. 3 para. 8(4) repealed by [S.I. 1990/594](#), (N.I. 6), art. 90(4), Sch. 13
- F377** Sch. 3 para. 8(5) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 1

M⁹Licensing (Scotland) Act 1976

Marginal Citations

- M9** [1976 c. 66](#)

- 9 In section 139(1) of the Licensing (Scotland) Act 1976 the following amendments shall be made, that is to say—
- (a) in the definitions of “made-wine” and “wine”, for the words “Customs and Excise Act 1952” there shall be substituted the words “ section 1 of the Alcoholic Liquor Duties Act 1979 ”;
 - (b) **F378**

Textual Amendments

- F378** Sch. 3 para. 9(b) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#) Note 1

Modifications etc. (not altering text)

- C26** The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

SCHEDULE 4 **U.K.**

Section 92(2).

REPEALS

Modifications etc. (not altering text)

- C27** The text of Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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PART I
ENACTMENTS OF THE PARLIAMENT OF THE UNITED KINGDOM

Chapter	Short title	Extent of repeal
53 & 54 Vict. c. 5. 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Inland Revenue Act 1890. The Customs and Excise Act 1952.	Section 31(2). Part IV. Sections 226 to 228. Section 237. Sections 241 to 243. Section 253(3) to (5). In section 307(1), the definitions of "authorised methylator", "beer", "beer-prime", "brewer" and "brewer for sale", "British compounded spirits", "British spirits", "cask", "cider", "compounder", "dealer", "distiller" and "distillery", "distiller's warehouse", "gravity" and "original gravity", "intoxicating liquor", "Justices' licence" and "Justices' on-licence", "licensed methylator", "limited licence to brew beer", "made-wine", "methylated spirits", "producer of wine", "producer of made-wine", "proof", "rectifier", "registered club", "retail", "retailer", "spirits", "spirit of wine", "wholesale" and "wine". In section 315, paragraphs (c) and (d). In Schedule 10, paragraph 15. Section 2.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 2.

Chapter	Short title	Extent of repeal
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 6.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 2(1) and (5). Section 3(2), (3), (4) and (5). Section 3.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Schedule 1.
1963 c. 25.	The Finance Act 1963.	Section 6. Schedule 2.
1963 c. 31.	The Weights and Measures Act 1963.	Section 59.
1964 c. 49.	The Finance Act 1964.	In Schedule 10, paragraph 1(d). Section 2(5) and (6). Section 1(5).
1966 c. 18.	The Finance Act 1966.	In Schedule 2, in paragraph 1, the words from "section 107(1) to "spirits" and paragraph 2. Section 1(5).
1967 c. 54.	The Finance Act 1967.	Section 4 except, in subsection (5), paragraphs (a)(i) and (v). Section 6. In Schedule 5, paragraphs 2, 3 and 4. In Schedule 6, paragraphs 1, 3, 4, 7, 8, 9, 10 and 11. In Schedule 9, paragraphs 1 to 6. Section 1(3). In Schedule 2 the amendment in section 162 of the Customs and Excise Act 1952. Section 1(5)(b).
1968 c. 44. 1968 c. 54.	The Finance Act 1968. The Theatres Act 1968.	In Schedule 7, paragraph 2. Section 5(1) and (2)(a). Section 7, except subsections (5) and (8). Section 3(3) and (4). Section 4. Sections 9 and 10. Sections 14 and 15. In Schedule 3, paragraphs 3 to 7, 9, 15, 24 to 37, 42, in paragraph 44, subparagraphs (a), (b) and (d) and paragraphs 45 to 47. Schedules 4 and 5. In Schedule 6, paragraphs 5, 6, 7 and 8. Sections 2 and 3. In Schedule 3, paragraphs 1, 5, 7 and 9.
1969 c. 32.	The Finance Act 1969.	In Schedule 7, paragraphs 3 and 4.
1970 c. 24.	The Finance Act 1970.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.
1972 c. 41. 1974 c. 30. 1975 c. 45.	The Finance Act 1972. The Finance Act 1974. The Finance (No. 2) Act 1975.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.
1976 c. 40.	The Finance Act 1976.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.
1976 c. 66.	The Licensing (Scotland) Act 1976.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.
1977 c. 36.	The Finance Act 1977.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.
1978 c. 42.	The Finance Act 1978.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2. Section 2. In Schedule 12, paragraphs 1 to 5.

PART II
ENACTMENTS OF THE PARLIAMENT OF NORTHERN IRELAND

Chapter	Short title	Extent of repeal
1959 c. 9 (N.I.).	The Finance Act (Northern Ireland) 1959.	Section 12(1) and (5). Section 13(2) to (5). Section 18(5).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 19. Section 22(6). Schedule 2.
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Section 15(1)(b) and (6). Section 17. Section 21(6). In Schedule 2, the amendment in the Finance Act (Northern Ireland) 1959.

PART III
NORTHERN IRELAND INSTRUMENT

Year and Number	Title	Extent of revocation
1976/1214 (N.I. 23).	The Poisons (Northern Ireland) Order 1976.	In Schedule 2, paragraph 1.

Status:

Point in time view as at 01/12/2020.

Changes to legislation:

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