



Alcoholic Liquor Duties Act 1979

CHAPTER 4

ALCOHOLIC LIQUOR DUTIES ACT 1979 (REPEALED)

PART I

PRELIMINARY

- 1 The alcoholic liquors dutiable under this Act.
- 2 Ascertainment of strength volume and weight of alcoholic liquors.
- 3 Meaning of and method of ascertaining gravity of liquids.
- 4 Interpretation.

PART II

SPIRITS

Charge of excise duty

- 5 Spirits: charge of excise duty.

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- 6 Power to exempt angostura bitters from duty.
- 6A Repayment of duty on spirits used for low alcohol products.
- 7 Exemption from duty of spirits in articles used for medical purposes.
- 8 Remission of duty in respect of spirits used for medical or scientific purposes.
- 9 Remission of duty on spirits for methylation.
- 10 Remission of duty on spirits for use in art or manufacture.
- 11 Relief from duty on imported goods not for human consumption containing spirits.

Status: Point in time view as at 01/06/2004.

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Manufacture of spirits

- 12 Licence to manufacture spirits.
- 13 Power to make regulations relating to manufacture of spirits.
- 14 Duty on spirits—attenuation charge.
- 15 Distiller’s warehouse.
- 16 Racking of duty-paid spirits at distillery.
- 17 Offences in connection with removal of spirits from distillery, etc.

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- 18 Rectifier’s and compounder’s licences.
- 19 Regulation of rectifying and compounding.
- 20 Penalty for excess or deficiency in rectifier’s stock.
- 21 Restrictions relating to rectifiers.
- 22 Drawback on British compounds and spirits of wine.
- 23 Allowance on British compounds.

General provisions relating to manufacture of spirits and British compounds

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General provisions relating to spirits

- 26 Importation and exportation of spirits.
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- 31
- 32 Restriction on transfer of British spirits in warehouse.
- 33 Restrictions on use of certain goods relieved from spirits duty.
- 34 Prohibition of grogging.
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PART III

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Charge of excise duty

- 36 Beer: charge of excise duty.
- 36A Beer from small breweries: introductory
- 36B Interpretation of provisions relating to small brewery beer
- 36C Meaning of “small brewery beer”: beer from singleton breweries
- 36D Rate of duty for small brewery beer from singleton breweries
- 36E Meaning of “small brewery beer”: beer from co-operated breweries
- 36F Rate of duty for small brewery beer from co-operated breweries
- 36G Assessments where incorrectly low rate of duty applied
- 36H Power to vary reduced rate provisions

Computation of excise duty

- 37 Charge of duty on beer brewed in the United Kingdom: general
- 38 Charge of duty on beer brewed in the United Kingdom: brewer for sale.
- 39 Charge of duty on beer brewed in the United Kingdom: private brewer.
- 40 Charge of duty on imported beer.

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Reliefs from excise duty

- 41 Exemption from duty of beer brewed for private consumption.
- 41A Suspension of duty: registration of persons and premises.
- 42 Drawback on exportation, removal to warehouse, shipment as stores, etc.
- 43 Warehousing of beer for exportation, etc.
- 44 Remission or repayment of duty on beer used for purposes of research or experiment.
- 45 Repayment of duty on beer used in the production or manufacture of other beverages, etc.
- 46 Remission or repayment of duty on spoilt beer.

Producing of beer

- 47 Registration of producers of beer.
- 48 Licence to use premises for adding solutions to beer.
- 49 Beer regulations.
- 49A Drawback allowable to registered brewer.
- 50 Regulations as respects sugar kept by brewers for sale.
- 51 Power to require production of books by brewers for sale.
- 52 Offences in connection with fraudulent evasion of duty.
- 53 Special provisions as to holders of limited licences to brew beer.

PART IV

WINE AND MADE-WINE

- 54 Wine: charge of excise duty.
- 55 Made-wine: charge of excise duty.
- 55A Wine and made-wine of a strength not exceeding 5.5 per cent.
- 55B Cider labelled as made-wine.
- 56 Power to regulate making of wine and made-wine and provide for charging duty thereon.
- 57 Mixing of made-wine and spirits in warehouse.
- 58 Mixing of wine and spirits in warehouse.
- 59 Rendering imported wine or made-wine sparkling in warehouse.
- 60 Repayment of duty on imported wine or made-wine used in the production or manufacture of other beverages, etc.
- 61 Remission or repayment of duty on spoilt wine or made-wine.

PART V

CIDER

- 62 Excise duty on cider.
- 62A Meaning of “sparkling” etc. in section 62.
- 62B Cider labelled as strong cider.
- 63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc.
- 64 Remission or repayment of duty on spoilt cider.

PART VI

GENERAL CONTROL PROVISIONS

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Sale of dutiable alcoholic liquors

- 65 Excise licence for dealing wholesale in certain alcoholic liquors.
- 66
- 66A Blending of alcoholic liquors.
- 67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.
- 68
- 69 Miscellaneous provisions as to wholesalers and retailers of spirits.
- 70
- 71 Penalty for mis-describing liquor as spirits.
- 71A Restrictions on adding substances to beer.
- 72 Offences by wholesaler or retailer of beer.
- 73
- 74 Liquor to be deemed wine or spirits.

Methylated spirits

- 75 Licence or authority to manufacture and deal wholesale in methylated spirits.
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- 77 Power to make regulations relating to methylated spirits.
- 78 Additional provisions relating to methylated spirits.
- 79 Inspection of premises, etc.
- 80 Prohibition of use of methylated spirits, etc. as a beverage or medicine.

Still licences

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- 82 Power to make regulations with respect to stills.
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Relief from, and payment by instalments of, liquor licence duties

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- 86 Reduced duty on certain part-year licences.
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PART VII

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General

- 90 Regulations.
- 91 Directions.
- 92 Consequential amendments, repeals and saving and transitional provisions.
- 93 Citation and commencement.

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- Alcoholic Liquor Duties Act 1979 (repealed)
- SCHEDULE 1 — Table of rates of duty on wine and made-wine
- Part 1 — WINE AND MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT
- Part II — WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

Interpretation

- 1 Paragraphs 2 and 3 below apply for the purposes of...
- 2 (1) Wine or made-wine which is for the time being...
- 3 (1) Wine or made-wine shall be regarded as having been...

SCHEDULE 2 — ...

SCHEDULE 3 — CONSEQUENTIAL AMENDMENTS

- 1, 2
- 3, 4

Licensing Act 1964

- 5 (1) The Licensing Act 1964 shall be amended as provided...
- 6, 7

Licensing Act (Northern Ireland) 1971

- 8 (1)

Licensing (Scotland) Act 1976

- 9 In section 139(1) of the Licensing (Scotland) Act 1976 the...

SCHEDULE 4 — REPEALS

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