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*Status: Point in time view as at 31/08/1992.*

*Changes to legislation: Alcoholic Liquor Duties Act 1979, Introductory Text is up to date with all changes known to be in force on or before 27 June 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)*

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# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

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]

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### 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 (*prosp.*) by [1995 c. 4, s. 5\(1\)\(6\)](#)

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### Commencement Information

- I1 Act wholly in force at 1.4.1979, see [s. 93\(2\)](#)

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