



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Charge of excise duty

5 Spirits: charge of excise duty.

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 [^{F1}at the rate of [^{F2}£19.56] per litre of alcohol in the spirits]

Textual Amendments

F1 Words substituted by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), [s. 1\(1\)\(6\)](#)

F2 Word in [s. 5](#) substituted (1.1.1998) by [1997 c. 58, s. 7\(1\)\(2\)](#)

Modifications etc. (not altering text)

C1 [S. 5](#) restricted (27.7.1993) by [1993 c. 34, s. 8\(1\)](#).

Reliefs from excise duty

6 Power to exempt angostura bitters from duty.

On the importation of the aromatic flavouring essence commonly known as angostura bitters, the Commissioners may, subject to such conditions as they see fit to impose, direct the bitters to be treated for the purposes of the charge of duty on spirits as not being spirits.

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

^{F3}6A

Textual Amendments

F3 S. 6A repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt.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.

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)

C2 S. 7 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(i)**

[^{F4}8 Remission of duty in respect of spirits used for medical or scientific purposes.

- (1) Where a person proposes to use spirits—
- (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 [^{F5}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[^{F6}(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

F4 S. 8 substituted by **Finance Act 1988 (c. 39, SIF 40:1), s. 6(1)**

F5 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**

F6 S. 8(3)(4) inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 1**; S.I. 1998/2243, **art. 2**

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

Modifications etc. (not altering text)

C3 S. 8 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(ii)

9 Remission of duty on spirits for methylation.

The Commissioners may, subject to such conditions as they see fit to impose, permit spirits to be delivered from warehouse for methylation without payment of the duty chargeable thereon.

Modifications etc. (not altering text)

C4 S. 9 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(iii)

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

(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 methylated spirits 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.

(2) If any person contravenes or fails to comply with any condition imposed under this section [^{F7} his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

[^{F8}(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

F7 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

F8 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)

C5 S. 10 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(iv)

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

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

[^{F9}(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.

[^{F10}(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.]

Textual Amendments

F9 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**

F10 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.

(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”).

(2) ^{F11}

(3) ^{F12}

(4) The Commissioners may refuse to grant a distiller’s licence in respect of any premises on which, from their situation with respect to premises used by a rectifier, [^{F13}registered brewer] or vinegar-maker, they think it inexpedient to allow the manufacture of spirits [^{F14}and they may at any time revoke a licence in respect of any premises if, by reason of circumstances arising since the grant of the licence, they could by virtue of this subsection refuse to grant a licence in respect of those premises].

(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 [^{F15}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 [^{F16}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].

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

(6) F17

Textual Amendments

- F11** S. 12(2) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, Sch. 23 Pt IV
- F12** S. 12(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV
- F13** Words in s. 12(4) 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.
- F14** Words added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), Sch. 5 para. 3(2)
- F15** Words substituted by S.I. 1979/241, art. 10
- F16** Words added by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), Sch. 5 para. 3(3)
- F17** 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.

(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.

[^{F18}(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

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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.

[^{F19}(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 [^{F20}or with any condition, restriction or requirement imposed under such a regulation][^{F21}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, [^{F21}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.]

^{F22}(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, [^{F23}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

P1 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

Textual Amendments

F18 S. 13(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 12(a)**
F19 S. 13(2A) inserted by Finance Act 1985 (c. 54, SIF 40:1), **s. 6 Sch. 3 para. 1**
F20 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), **Sch. 8 Pt. II para. 12(b)**
F21 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**
F22 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**
F23 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)

C6 S. 13(3) excluded by S.I. 1982/611, **reg. 23(1)(2)**

14 Duty on spirits—attenuation charge.

(1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.

[^{F24}(2) There shall be calculated the quantity of alcohol capable of being produced from any wort and wash made at the distillery on the assumption that from every hectolitre

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Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

of wort and wash 1 litre of alcohol will be produced for every [F²⁵⁸ degrees] of attenuation, that is to say, for every [F²⁵⁸ degrees] of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of litres of wort and wash or any less number of degrees of attenuation.]

- (3) The gravity of wort or wash for the purposes of subsection (2) above shall be taken as that declared by the distiller except that, if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.
- (4) There shall be ascertained the quantity [F²⁶ of alcohol contained in] the spirits and feints produced at the distillery after deducting [F²⁷ the quantity of alcohol contained in] the feints remaining at the end of the last preceding distillation period.
- (5) If the quantity calculated under subsection (2) above exceeds the quantity ascertained under subsection (4) above the duty on spirits shall, subject to subsection (6) below, be charged and become payable immediately on that excess.
- (6) The Commissioners may make such allowance as in their opinion is reasonable from any charge under this section on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident [F²⁸ or from some other legitimate cause].
- (7) In this section, “distillation period” means the period prescribed by regulations under section 13(1) above for the purpose of taking account of feints and spirits produced.

Textual Amendments

- F24** S. 14(2) substituted by S.I. 1979/241, **art. 11(a)**
- F25** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt II para. 13**
- F26** Words substituted by S.I. 1979/241, **art. 11(b)**
- F27** Words inserted by S.I. 1979/241, **art. 11(b)**
- F28** Words in s. 14(6) added (25.7.1985) by Finance Act 1985 (c. 54, SIF 40:1), s. 6(1), **Sch. 3 para. 2**

15 Distiller’s warehouse.

- (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.
- [F²⁹(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”.
- (4) A distiller who provides a distiller’s warehouse shall, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and if he fails so to do [F³⁰ his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but nothing] in this subsection shall prejudice

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any power of the Commissioners to require the provision of accommodation as a condition of their approval of any other premises or place under the Customs and Excise Acts 1979.

[^{F31}(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;

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.

(6A) ^{F32}

(7) If any person contravenes or fails to comply with any regulation made under subsection (6) above [^{F33}or with any condition . . . ^{F34}imposed under such a regulation][^{F35}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.]

^{F36}(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

P2 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

- F29** S. 15(2) substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 14\(a\)](#)
- F30** Words in s. 15(4) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. II para. 18\(1\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F31** 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](#)
- F32** 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
- F33** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 Pt. II para. 14\(c\)](#)
- F34** Words repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), ss. 5, 114, [Sch. 3 para. 8\(b\)](#), Sch. 23 Pt. I
- F35** 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](#)

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Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

F36 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)

C7 S. 15(7) excluded by S.I. 1982/611, reg. 23(1)(2)

C8 S. 15(7) restricted by S.I. 1988/809, reg. 6

16 Racking of duty-paid spirits at distillery.

- (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, [^{F37}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.]
- [^{F38}(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 [^{F39}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

F37 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

F38 S. 16(3)(4) substituted by S.I. 1979/241, art. 12

F39 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)

C9 S. 16 modified by S.I. 1983/947, regs. 12, 13

C10 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.

- (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

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- (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 the prescribed sum 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.

Rectifying and compounding of spirits

18 Rectifier's and compounder's licences.

- (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.
- (3) F40
- (4) F41
- (5) The Commissioners may refuse to grant any person a licence as a rectifier in respect of any premises on which, from their situation with respect to a distillery, they think it inexpedient to allow the keeping of a still for rectifying or compounding spirits.
- (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, [^{F42}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F40 S. 18(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, Sch. 23 Pt. IV

F41 S. 18(4) repealed by Finance Act 1986 (c. 41, SIF 40:1) s. 114, Sch. 23 Pt. IV

F42 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.

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
- (a) regulating the rectifying and compounding of spirits;

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- (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.

[^{F43}(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 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 [^{F44}or with any condition, restriction or requirement imposed under any such regulation], [^{F45}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.]

^{F46}(3)

Textual Amendments

- F43** S. 19(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 15(a)**
- F44** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 15(b)**
- F45** 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**
- F46** 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.

[^{F47}(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 [^{F48}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

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (b) the quantity of alcohol contained in any spirits since lawfully received by the rectifier,
 [F48there 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
- (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

F47 S. 20(1)(2) substituted by S.I. 1979/241, art. 13

F48 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

21 Restrictions relating to rectifiers.

- (1) A rectifier shall not distil or extract feints or spirits from any other material than spirits on which duty has been duly paid.
- (2) A rectifier shall not have in his possession—
- (a) except for duty-paid spirits, any materials capable of being distilled into feints or spirits;
- (b) F49
- (3) If a rectifier contravenes subsection (1) or (2) above, or if his still is found to contain any materials capable of being distilled as aforesaid other than duty-paid spirits, whether or not mixed with spirits on which duty has been duly paid, [F50the contravention of that subsection shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) or, as the case may be, there shall be deemed to have been conduct by the rectifier attracting such a penalty.]
- [F51(4) Where—
- (a) a rectifier becomes liable and is assessed to a penalty by virtue of subsection (3) above, and
- (b) the assessment is not more than three years after the making of a previous assessment to a previous penalty to which he became liable by virtue of that subsection,
- then his licence shall become void and he shall be disqualified from holding a licence as a rectifier for a period of three years from the date on which the assessment to the penalty mentioned in paragraph (a) above is made.]
- (5) Spirits used in warehouse in pursuance of warehousing regulations shall be treated for the purposes of this section as duty-paid spirits.

Textual Amendments

F49 S. 21(2)(b) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

F50 Words in s. 21(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 23(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

F51 S. 21(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 23(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

C11 S. 21 modified by S.I. 1983/947, **regs. 12, 13**

C12 Ss. 16, 21, 22(1)(3A)(5), 42, 43 modified (1.1.1993) by S.I. 1992/3152, **Pt. VI, regs. 11(c), 12**

22 Drawback on British compounds and spirits of wine.

- (1) Subject to the provisions of this section and to such conditions and restrictions as the Commissioners may by regulations impose, a rectifier or compounder may warehouse in an excise warehouse on drawback any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor.
- (2) British compounded spirits may be warehoused under this section for exportation [^{F52}or removal to the Isle of Man], for use in any permitted operation in warehouse, for use as stores or, except in the case of tinctures other than perfumed spirits, for home use.
- (3) Spirits of wine may be warehoused under this section—
 - (a) For exportation, for use in any permitted operation in warehouse, or for use as stores; or
 - (b) if of a strength of not less than [^{F53}85 per cent.], for delivery for use in art or manufacture under section 10 above; or
 - (c) if of a strength of not less than [^{F54}99 per cent.], for home use.
- [^{F55}(3A) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback to any person on any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor if they are exported direct from his premises.]
- (4) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback on tinctures or spirits of wine exported or, except in the case of spirits of wine, shipped as stores by a rectifier or compounder direct from his premises.
- [^{F56}(5) Subject to subsection 6 below, the amount of any drawback payable under this section shall be calculated by reference to the quantity of alcohol contained in the British compounded spirits or spirits of wine and shall be an amount equal to the duty at the appropriate rate chargeable on spirits containing an equal quantity of alcohol and so chargeable at the date when duty was paid on the spirits from which the British compounded spirits or spirits of wine were rectified or compounded.]
- [^{F57}(6)
- (7) ^{F58}
- (8) British compounded spirits warehoused under this section for home use shall upon delivery from warehouse for that purpose be chargeable with the same rate of duty as spirits warehoused by a distiller.

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (9) If any person contravenes or fails to comply with any regulation made under this section [^{F59}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.]
- (10) In this section “tinctures” means medicinal spirits, flavouring essences, perfumed spirits and such other articles containing spirits as the Commissioners may by regulations specify as tinctures.

Textual Amendments

- F52** Words inserted by *Isle of Man Act 1979* (c. 58), **Sch. 1 para. 29**
- F53** Words substituted by *S.I. 1979/241*, **art. 15(a)**
- F54** Words substituted by *S.I. 1979/241*, **art. 15(b)**
- F55** *S. 22(3A)* inserted by *Finance Act 1981* (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 16**
- F56** *S. 22(5)* substituted by *S.I. 1979/241*, **art. 15(c)**
- F57** *S. 22(6)* repealed (29.4.1996) by 1996 c. 8, ss. 24(b), 205, **Sch. 41 Pt. III**
- F58** *S. 22(7)* repealed by *Finance Act 1988* (c. 39, SIF 40:1), ss. 6(2), 148, **Sch. 14 Pt. I**
- F59** Words in *s. 22(9)* substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 24** (with *s. 19(3)*); *S.I. 1994/2679*, **art. 3**

Modifications etc. (not altering text)

- C13** *S. 22(1)* modified by *S.I. 1983/947*, **regs. 12, 13**
- C14** *Ss. 16, 21, 22(1)(3A)(5), 42, 43* modified (1.1.1993) by *S.I. 1992/3152*, **Pt. VI**, **regs. 11(c), 12**
- C15** *S. 22(3A)* modified by *S.I. 1983/947*, **regs. 12, 13**
- C16** *S. 22(4)* excluded (20.10.1995) by *S.I. 1995/2518*, **reg. 118(a)(v)**
- C17** *S. 22(5)* modified by *S.I. 1983/947*, **regs. 12, 13**

^{F60}23 Allowance on British compounds.

Textual Amendments

- F60** *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

24 Restriction on carrying on of other trades by distiller or rectifier.

- (1) [^{F61}Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose] a distiller or rectifier shall not—
- (a) carry on upon his premises the trade of a [^{F62}registered brewer], producer of wine or of made-wine, maker of cider, vinegar-maker, refiner of sugar, wholesaler or retailer of wine, made-wine or beer, or retailer of methylated spirits or cider; or
 - (b) carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which any such trade as is mentioned in paragraph (a) above or that of a wholesaler of spirits is carried on.

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a distiller or rectifier shall not—
 - (a) carry on upon his premises the trade of a retailer of spirits; or
 - (b) carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which the trade of retailer of spirits is carried on.
- (3) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a distiller or rectifier shall not be concerned or interested in the trade of a retailer [^{F63}or wholesaler] of spirits carried on within [^{F64}3 kilometres] of his distillery or, as the case may be, rectifying house.
- (4) If any person contravenes any provision of this section or contravenes or fails to comply with any condition imposed thereunder, [^{F65}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F61** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 17(a)**
- F62** Words in s. 24(1)(a) 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.**
- F63** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 17(b)**
- F64** Words in s. 24(3) substituted (31.8.1992) by S.I. 1992/1917, **art. 2(a).**
- F65** Words in s. 24(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 25** (with s. 19(3)); S.I. 1994/2679, **art. 3**

25 Penalty for unlawful manufacture of spirits, etc.

- (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—
 - (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
 - (b) ^{F66} 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, [^{F67}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 [^{F68}level 5 on the standard scale].
- (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 [^{F69}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—

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (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

- F66** Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
- F67** 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**.
- F68** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 46 and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), s. 289G and (N.I.) by S.I. 1984/703, (N.I. 3) art. 5
- F69** 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

General provisions relating to spirits

26 Importation and exportation of spirits.

- (1) Save as permitted by the Commissioners, spirits shall not be imported—
- (a) in any ship of less than 40 tons register; or
 - (b) in containers of a capacity of less than [^{F70}40 litres] each unless in bottles properly packed in cases.
- (2) Save as permitted by the Commissioners, spirits other than bottled spirits shall not be exported, or be removed to the Isle of Man, or be brought to any place or be waterborne for exportation or for removal to the Isle of Man, in containers holding less than [^{F70}40 litres] each.
- (3) Any spirits imported, exported, removed, brought or waterborne contrary to this section shall be liable to forfeiture.
- (4) Where any ship is or has been [^{F71}in United Kingdom waters] while having on board or attached in any manner thereto any spirits in containers other than such as are permitted by or under subsection (1) of this section, the ship and any such spirits found therein shall be liable to forfeiture.

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (5) For the purposes of subsection (1) above, all hovercraft (of whatever size) shall be treated as ships of less than 40 tons register and subsection (4) above shall apply as if any reference to a ship included a reference to a hovercraft.

Textual Amendments

F70 Words substituted by [S.I. 1979/241, art. 17](#)

F71 Words substituted by [Territorial Sea Act 1987 \(c. 49, SIF 29:1\), s. 3, Sch. 1 para. 5\(2\)](#)

27— **F72**
30.

Textual Amendments

F72 [Ss. 27–30](#) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\), s. 139\(6\), Sch. 19 Pt. III](#)

31 **F73**

Textual Amendments

F73 [S. 31](#) repealed by [S.I. 1989/2098, art. 2](#)

32 Restriction on transfer of British spirits in warehouse.

- (1) No spirits in a distiller’s warehouse may be transferred to a purchaser until the distiller has given such security for the payment of duty as the Commissioners may require, . . .
F74
- (2) Spirits manufactured in the United Kingdom chargeable with duty which has not been paid which are in any warehouse other than a distiller’s warehouse shall not be transferred into the name of a purchaser until the purchaser produces to the officer in charge of the warehouse a written order for the delivery of the spirits signed by the person in whose name they are warehoused and countersigned by the occupier of the warehouse or a servant of his acting for him at the warehouse.
- (3) Any spirits duly transferred in accordance with the provisions of this section shall be discharged from any liability under the Customs and Excise Acts 1979 in respect of the non-payment of any duty or penalty by the transferor.

Textual Amendments

F74 Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\), ss. 11\(1\), 139\(6\), Sch. 8 Pt. II para. 19, Sch. 19 Pt. III](#)

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

- (1) If any person uses otherwise than for a medical or scientific purpose—

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

- (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 [^{F75}remission] of duty has been obtained under section 8 above; . . . ^{F76}
- (d) ^{F76}
^{F77}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 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 [^{F78}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 [^{F79}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

F75 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(4)(a)

F76 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)

F77 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

F78 Word substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(4)(c)

Status: Point in time view as at 28/04/2002.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II. (See end of Document for details)

F79 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.

(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.

[^{F80}(2) A contravention of this section shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(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

F80 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**

35 Returns as to importation, manufacture, sale or use of alcohols.

(1) The Commissioners may, in so far as it seems to them expedient so to do for the purposes of protecting the revenue arising from the duties on spirits, make regulations requiring importers, manufacturers, sellers or users of—

- (a) the following alcohols, that is to say, methyl, propyl, butyl or amyl alcohol, or
- (b) any of the isomeric forms of such alcohols,

to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the articles specified in paragraphs (a) and (b) above.

(2) Provision may be made by any regulations under this section for requiring persons by whom and premises on which any such articles are manufactured to be registered.

(3) If any person contravenes or fails to comply with any regulation made under this section [^{F81}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

F81 Words in s. 35(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 28** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Status:

Point in time view as at 28/04/2002.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part II.