



# 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 [<sup>F1</sup>at the rate of [<sup>F2</sup>£26.81] 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 (26.3.2012) by [Finance Act 2012 \(c. 14\)](#), [s. 186\(2\)\(7\)](#)

#### Modifications etc. (not altering text)

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

**Status:**

Point in time view as at 26/03/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979,  
Cross Heading: Charge of excise duty.