



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

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.

^{F1}(3)

^{F2}(4)

^{F3}(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, [^{F4}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F1** S. 18(3) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), **ss. 8(2)(a)**, 114, Sch. 23 Pt. IV
- F2** S. 18(4) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\)](#) s. 114, Sch. 23 Pt. IV
- F3** S. 18(5) repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), s. 5(1)(d), **Sch. 26 Pt. 1(1)**
- F4** 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](#)

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Rectifying and compounding of spirits. (See end of Document for details)

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;
(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.

- [F5(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 [F6or with any condition, restriction or requirement imposed under any such regulation], [F7his 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.]

[F8(3).....]

Textual Amendments
F5 S. 19(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 15(a)
F6 Words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), Sch. 8 Pt. II para. 15(b)
F7 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
F8 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.

- [F9(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 [F10there shall be deemed to have been conduct by the rectifier attracting a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Rectifying and compounding of spirits. (See end of Document for details)

- (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,
- [^{F10}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
 - (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

- F9** S. 20(1)(2) substituted by S.I. 1979/241, **art. 13**
- F10** 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**

^{F11}21 Restrictions relating to rectifiers.

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Textual Amendments

- F11** S. 21 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(e), **Sch. 26 Pt. 1(1)**

^{F12}22 Drawback on British compounds and spirits of wine.

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Textual Amendments

- F12** S. 22 repealed (17.7.2012) by Finance Act 2012 (c. 14), **s. 187(1)**

^{F13}23 Allowance on British compounds.

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Textual Amendments

- F13** S. 23 repealed (29.4.1996) by 1996 c. 8, s. 24(c), 205, **Sch. 41 Pt. III**

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

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