



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

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.

[^{F1}6A Repayment of duty on spirits used for low alcohol products.

(1) Subject to the following provisions of this section, where any person proves to the satisfaction of the Commissioners that any spirits on which duty has been paid have been used as an ingredient in the production or manufacture of—

- (a) a beverage of an alcoholic strength not exceeding 1.2 per cent.;
- (b) chocolates for human consumption which contain alcohol such that 100 kilograms of the chocolates would not contain more than 8.5 litres of alcohol; or
- (c) any other food for human consumption which contains alcohol such that 100 kilograms of the food would not contain more than 5 litres of alcohol,

he shall be entitled to obtain from the Commissioners the repayment of the duty paid thereon.

- (2) A repayment of duty shall not be made under this section except to a person who—
- (a) carries on a business of supplying by wholesale any beverages, chocolates or food falling within subsection (1)(a) to (c) above;
 - (b) is the person who used the spirits on which the duty was charged as an ingredient in any such beverage, chocolates or food;

Status: Point in time view as at 01/01/1995.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

- (c) produced or manufactured the beverage, chocolates or food for the purposes of the business mentioned in paragraph (a) above;
 - (d) makes a claim for the repayment in accordance with the following provisions of this section; and
 - (e) satisfies the Commissioners as to the matters mentioned in paragraph (a) to (c) above and that the repayment claimed does not relate to any duty which has been repaid or drawn back prior to the making of the claim.
- (3) A claim for a repayment under this section shall be in writing and shall contain such particulars as the Commissioners may require for the purposes of subsection (2)(e) above.
- (4) Except so far as the Commissioners otherwise allow, a person shall not make a claim for a repayment under this section unless—
- (a) the claim relates to duty paid on spirits used as ingredients in the course of a period of three months ending not more than one month before the making of the claim; and
 - (b) the amount of the repayment which is claimed is not less than £250.
- (5) There may be remitted by the Commissioners any duty charged either—
- (a) on spirits imported into the United Kingdom at a time when they are contained as an ingredient in any chocolates or food falling within subsection (1)(b) or (c) above; or
 - (b) on spirits used as an ingredient in the manufacture or production in an excise warehouse of any such chocolates or food.
- (6) References in this section to chocolates or food do not include references to any beverages.]

Textual Amendments

F1 S. 6A inserted (1.1.1993) by S.I. 1992/3158, reg. 2(4)

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)

C1 S. 7 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(i)

[^{F2}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,

Status: Point in time view as at 01/01/1995.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

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 [^{F3}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F2** S. 8 substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 6(1)
F3 Words in s. 8(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 15 (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

- C2** 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)

- C3** 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 [^{F4}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

- F4** 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

Modifications etc. (not altering text)

- C4** S. 10 excluded (20.10.1995) by S.I. 1995/2518, reg. 118(a)(iv)

Status: Point in time view as at 01/01/1995.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Reliefs from excise duty. (See end of Document for details)

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

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.

Status:

Point in time view as at 01/01/1995.

Changes to legislation:

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