



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART II

#### SPIRITS

##### *Reliefs from excise duty*

#### [<sup>F1</sup>5A Exemption from duty on spirits in flavourings

- (1) Duty shall not be payable on any spirits contained in flavourings imported into the United Kingdom or used in the production of flavourings if the flavourings are for use in—
  - (a) the preparation of food for human consumption, or
  - (b) the preparation of any beverage of an alcoholic strength not exceeding 1.2 per cent.
- (2) In subsection (1) above “flavourings” mean any products falling within CN Code 3302 of the Combined Nomenclature established by [Council Regulation \(EEC\) No 2658/87](#) as amended by [Commission Regulation \(EC\) No 1832/2002](#).]

#### Textual Amendments

- F1** S. 5A inserted (with effect in accordance with art. 16(2) of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2009 \(S.I. 2009/730\)](#), arts. 1(1), **16(1)**

#### [<sup>F2</sup>6 Power to exempt angostura bitters from duty.

#### Textual Amendments

- F2** S. 6 omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 52\(1\)\(b\)\(3\)](#)

*Status: Point in time view as at 17/12/2020.*

*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)*

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**F3** S. 6A repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt.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

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

**[<sup>F4</sup>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 [<sup>F5</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[<sup>F6</sup>(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**

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

**C2** S. 8 excluded (20.10.1995) by [S.I. 1995/2518, reg. 118\(a\)\(ii\)](#)

**F79 Remission of duty on spirits for methylation.**

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**Textual Amendments**

**F7** S. 9 repealed (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 2, Sch. 29 Pt. 1\(3\)](#); [S.I. 2005/1523, art. 2 \(with art. 3\)](#)

**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 [<sup>F8</sup>denatured alcohol] 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 [<sup>F9</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

[<sup>F10</sup>(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**

**F8** Words in s. 10 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 3](#); [S.I. 2005/1523, art. 2 \(with art. 3\)](#)

**F9** 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](#)

**F10** 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)**

**C3** S. 10 excluded (20.10.1995) by [S.I. 1995/2518, reg. 118\(a\)\(iv\)](#)

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

[<sup>F11</sup>(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.

<sup>F12</sup>(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.]

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### **Textual Amendments**

**F11** 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**

**F12** 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**

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