



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART V

CIDER

62 Excise duty on cider.

- (1) There shall be charged on cider—
- (a) imported into the United Kingdom; or
 - (b) made in the United Kingdom by a person who is required by subsection (2) below to be registered as a maker of cider,
- a duty of excise at the [^{F1}rates shown in subsection (1A) below.]

[^{F2}(1A) The rates at which the duty shall be charged are—

- (a) [^{F3}£166.70] per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;
 - [^{F5}£38.43] per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and
 - (c) [^{F6}£25.61] per hectolitre in any other case.]]
- (2) Subject to subsection (3) below, a person who, on any premises in the United Kingdom, makes cider for sale must be registered with the Commissioners in respect of those premises.
- (3) The Treasury may by order made by statutory instrument provide for exempting from subsection (2) above makers of cider whose production does not exceed such limit as is specified in the order and who comply with such other conditions as may be so specified.
- (4) If any person who is required by subsection (2) above to be registered in respect of any premises makes cider on those premises without being registered in respect of them, [^{F7}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of duty charged on

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the cider made, and the cider] and all vessels, utensils and materials for making cider found in his possession shall be liable to forfeiture.

- (5) The Commissioners may with a view to managing the duty on cider made in the United Kingdom make regulations—
- (a) regulating the making of cider for sale and the registration and cancellation of registration of makers of cider;
 - (b) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;
 - (c) for securing and collecting the duty;
 - (d) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations.
 - [^{F8}(e) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, cider.]
- (6) If any person contravenes or fails to comply with any regulation made under subsection (5) above, [^{F7}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.]
- [^{F9}(7) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the United Kingdom, to makers of cider and to making cider for sale shall be construed accordingly.]

Textual Amendments

- F1** Words in s. 62(1) substituted (1.10.1996) by 1996 c. 8, s. 3(1)(3)
- F2** S. 62(1A) substituted (1.1.1998) by 1997 c. 58, s. 10(1)(2)
- F3** Words in s. 62(1A)(a) substituted (*retrospective* to 1.4.2000) by 2000 c. 17, s. 2(1)(2)(a)
- F4** S. 62(1A)(b)(c) substituted (1.1.1999) by 1998 c. 36, s. 4(1)(2)
- F5** Words in s. 62(1A)(b) substituted (*retrospective* to 28.4.2002) by Finance Act 2002 (c. 23), art. 2
- F6** Words in s. 62(1A)(c) substituted (*retrospective* to 28.4.2002) by Finance Act 2002 (c. 23), art. 2
- F7** Words in s. 62(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 40(1)(2) (with s. 19(3)); S.I. 1994/2679, art. 3
- F8** S. 62(5)(e) inserted (11.5.2001) by 2001 c. 9, s. 5
- F9** S. 62(7) inserted (*retrospective* to 1.1.1997) by 1997 c. 16, s. 3(2)(5)

[^{F10}62A Meaning of “sparkling” etc. in section 62.

- (1) This section applies for the purposes of section 62 above.
- (2) Cider which is for the time being in a closed bottle is sparkling if, due to the presence of carbon dioxide, the pressure in the bottle, measured at a temperature of 20 degrees C, is not less than 3 bars in excess of atmospheric pressure.
- (3) Cider which is for the time being in a closed bottle is sparkling regardless of the pressure in the bottle if the bottle has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

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- (4) Cider which is not for the time being in a closed container is sparkling if it has characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.
- (5) Cider shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either—
 - (a) falls within subsection (2) above; or
 - (b) takes on characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.
- (6) Cider which has not previously been rendered sparkling by virtue of subsection (5) above shall be regarded as having been rendered sparkling if it is transferred into a closed bottle which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
- (7) Cider which is in a closed bottle and has not previously been rendered sparkling by virtue of subsection (5) or (6) above shall be regarded as having been rendered sparkling if the stopper of its bottle is exchanged for a stopper of a kind mentioned in subsection (6) above.]

Textual Amendments

F10 S. 62A inserted (*retrospective* to 1.1.1997) by 1997 c. 16, s. 3(3)(5)

[^{F11}62B Cider labelled as strong cider.

- (1) For the purposes of this Act, any liquor which would apart from this section be standard cider and which—
 - (a) is in an up-labelled container, or
 - (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,shall be deemed to be strong cider, and not standard cider.
- (2) Accordingly, references in this Act to making cider include references to—
 - (a) putting standard cider in an up-labelled container; or
 - (b) causing a container in which there is standard cider to be up-labelled.
- (3) Where, by virtue of this section, any duty is charged under section 62 above on any cider, a rebate shall be allowed in respect of the amount of any duty charged on that cider under that section otherwise than by virtue of this section.
- (4) For the purposes of this section—
 - (a) “standard cider” means cider which is not sparkling and is of a strength not exceeding 7.5 per cent.; and
 - (b) “strong cider” means cider which is not sparkling and is of a strength exceeding 7.5 per cent.
- (5) For the purposes of this section a container is up-labelled if there is anything on—
 - (a) the container itself,
 - (b) a label or leaflet attached to or used with the container, or
 - (c) any packaging used for or in association with the container,

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which states or tends to suggest that the strength of any liquor in that container falls within the strong cider strength range.

- (6) For the purposes of subsection (5) above, a strength falls within the strong cider strength range if it exceeds 7.5 per cent. but is less than 8.5 per cent.]

Textual Amendments

F11 S. 62B inserted (*retrospective* to 1.1.1997) by 1997 c. 16, s. 4(1)(2)

63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc.

^{F12}(1)

^{F13}(2)

Textual Amendments

F12 S. 63(1) repealed (1.5.1995) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(2)**

F13 S. 63(2) repealed (1.5.1995 with effect in accordance with s. 1 of the amending Act) by 1995 c. 4, s. 162, **Sch. 29 Pt. I(1)** Note

64 Remission or repayment of duty on spoilt cider.

- (1) Where it is shown to the satisfaction of the Commissioners that any cider which has been removed from the entered premises of a registered maker of cider has accidentally become spoilt or otherwise unfit for use and, in the case of cider delivered to another person, has been returned to the maker as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the cider.

[^{F14}(1A) In subsection (1) above the references to a maker of cider include references to any person who is taken for the purposes of section 62 above to be a maker of cider.]

- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) above, [^{F15}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

F14 S. 64(1A) inserted (1.1.1997) by 1997 c. 16, s. 3(4)(5)

F15 Words in s. 64(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 41** (with s. 19(3)); S.I. 1994/2679, **art. 3**

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