



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VI

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

65 Excise licence for dealing wholesale in certain alcoholic liquors.

- (1) F1
(8) F2

Textual Amendments

- F1 S. 65(1)–(7) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, [Sch. 19 Pt. III](#) Note 1
F2 S. 65(8) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, [Sch. 19 Pt. III](#)

66 F3

Textual Amendments

- F3 S. 66 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 19 Pt. III](#) Note 1

[66A] ^{F4} Blending of alcoholic liquors.

- (1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—

Status: Point in time view as at 01/10/1998.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part VI. (See end of Document for details)

- (a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but
 - (b) not all of which fall within the same one of those paragraphs,
- except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—
- (a) fall within the same paragraph of section 1(1) above, but
 - (b) are not all of the same alcoholic strength,
- except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (3) In relation to the blending of particular alcoholic liquors—
- (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
 - (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
 - (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;
 - (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.
- (4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.
- (5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.
- (6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.
- (7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
- (a) the liquor which is the product of the blending;
 - (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.
- (8) In this section any reference to blending liquors includes a reference to otherwise mixing them.]

Textual Amendments

- F4** S. 66A inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after that date) by 1993 c. 34, s. 5(1)(4).

Status: Point in time view as at 01/10/1998.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part VI. (See end of Document for details)

67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the keeping of spirits, beer, wine, made-wine or cider respectively by wholesalers and retailers.
- (2) If any person contravenes or fails to comply with any regulation made under this section, [^{F5}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any liquor, container or utensil in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

Textual Amendments

F5 Words in s. 67(2) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 42** (with s. 19(3)); S.I. 1994/2679, **art. 3**

68 ^{F6}

Textual Amendments

F6 S. 68 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), **Sch. 8 Pt. II para. 20** and Sch. 19 Pt. III

69 Miscellaneous provisions as to wholesalers and retailers of spirits.

- (1) [^{F7}Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose.] A wholesaler of spirits shall not carry on his business on any premises communicating otherwise than by a public roadway with any premises entered or used by a distiller or rectifier.
- (2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a retailer of spirits shall not—
 - (a) carry on his business on any premises which are entered or used by a distiller or rectifier or which communicate otherwise than by a public roadway with any such premises; or
 - (b) be concerned or interested in the business of a distiller or rectifier carried on upon any premises within [^{F8}3 kilometres] of any premises at which he sells spirits by retail.
- (3) If any person contravenes or fails to comply with subsection (1) or (2) above or any condition imposed under subsection (2) above, [^{F9}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (4) A retailer of spirits shall not, unless he is also a wholesaler of spirits, sell or send out spirits to a rectifier or to a wholesaler or retailer of spirits, nor shall he buy or receive spirits from another such retailer who is not also such a wholesaler; and if he contravenes or fails to comply with this subsection [^{F10}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Status: Point in time view as at 01/10/1998.

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Textual Amendments

- F7** Words inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11(1), [Sch. 8 para. 21](#)
- F8** Words in s. 69(2) substituted (31.8.1992) by [S.I. 1992/1917](#), [art. 2\(b\)](#)
- F9** Words in s. 69(3) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. II para. 43\(1\)](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#)
- F10** Words in s. 69(4) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. II para. 43\(2\)](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#)

70

F11

Textual Amendments

- F11** [S. 70](#) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 8 Pt. II para. 20](#), [Sch. 19 Pt. III](#) Note 1

71 Penalty for mis-describing liquor as spirits.

(1) If any person—

- (a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits; or
- (b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

[^{F12}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) unless the duty chargeable on spirits has been paid in respect of no less than 97.5 per cent. of the liquor or][^{F13}the liquor is made with spirits and is a made-wine to which section 55A above applies].

(2) Notwithstanding anything in this section—

- (a) the name “port” or “sherry” or the name of any other description of genuine wine; or
- (b) a name which, before 4th May 1932, was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than [^{F14}57 per cent. of the quantity of alcohol in the spirits],

shall not, for the purposes of this section, be treated as being in itself such a description as to give such an indication as is mentioned in subsection (1)(a) above.

(3) Notwithstanding anything in this section, a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in subsection (2)(a) above shall not be [^{F15}liable to a penalty under section 9 of the Finance Act 1994 (civil penalties)] by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such an indication as is mentioned in subsection (1)(a) above.

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[^{F16}(4) Any liquor or other article by means of or in relation to which there is a contravention of subsection (1) above shall be liable to forfeiture.]

(5) Nothing in this section as it applies to England and Wales or Northern Ireland shall apply to any liquor which is prepared—

- (a) on any premises in respect of which a justices’ on-licence is in force; or
- (b) in any registered club; or
- (c) on any premises, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 199(c) or (d) of the ^{M1}Licensing Act 1964, a justices’ licence is not required,

for immediate consumption on those premises, in that club or on board that aircraft, vessel or vehicle, as the case may be.

(6) Nothing in this section as it applies to Scotland shall apply to any liquor which is prepared—

- (a) on any premises in respect of which a Scottish licence is in force; or
- (b) in any registered club; or
- (c) in any theatre, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 138(1)(b) or (c) of the ^{M2}Licensing (Scotland) Act 1976, a Scottish licence is not required,

for immediate consumption on those premises, in that club, at that theatre or on board that aircraft, vessel or vehicle, as the case may be.

Textual Amendments

- F12** Words in s. 71(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F13** Words added by **Finance Act 1988 (c. 39, SIF 40:1)**, s. 1, **Sch. 1 Pt. II para. 10**
- F14** Words substituted by S.I. 1979/241, **art. 31**
- F15** Words in s. 71(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F16** S. 71(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 44(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Marginal Citations

- M1** 1964 c. 26.
- M2** 1976 c. 66.

^{F17}71A

Textual Amendments

- F17** S. 71A inserted by **Finance Act 1985 (c. 54, SIF 40:1)**, s. 6, **Sch. 3 para. 4(2)** and repealed (1.6.1993) by **Finance Act 1991 (c. 31, SIF 40:1)**, ss. 7(4)(5), 123, Sch. 2, para. 19, **Sch. 19, Pt. II**; S.I. 1993/1152, **art. 3(2), Sch. 1 Pt. II**.

^{F18}72

Status: Point in time view as at 01/10/1998.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part VI. (See end of Document for details)

Textual Amendments

F18 S. 72 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 20, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

73 **F19**

Textual Amendments

F19 S. 73 repealed by Finance Act 1989 (c. 26, SIF 40:1), ss. 5, 187(1), **Sch. 17 Pt. I**

74 Liquor to be deemed wine or spirits.

For the purposes of this Act, as against any person selling or offering for sale the liquor in question—

- (a) any liquor sold or offered for sale as wine or under the name by which any wine is usually designated or known shall be deemed to be wine; and
- (b) any fermented liquor which is of a strength exceeding [^{F20}23 per cent.], not being imported wine delivered for home use in that state on which the appropriate duty has been duly paid, shall be deemed to be spirits.

Paragraph (a) above is without prejudice to any liability under section 71 above.

Textual Amendments

F20 Words substituted by S.I. 1979/241, **art. 32**

Methylated spirits

75 Licence or authority to manufacture and deal wholesale in methylated spirits.

- (1) The Commissioners may authorise any distiller, rectifier or compounder to methylated spirits, and any person so authorised is referred to in this Act as an “authorised methylator”.
- (2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise licence as a methylator under this section.
- (3) **F21**
- (4) **F22**
- (5) [^{F23}Where any person], not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section [^{F24}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.

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- (7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than [^{F25}20 litres] or such smaller quantity as the Commissioners may by regulations specify.

Textual Amendments

- F21** S. 75(3) repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(a), 114, Sch. 23 Pt. IV
F22 S. 75(4) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV
F23 Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 45(a) (with s. 19(3)); S.I. 1994/2679, art. 3
F24 Words in s. 75(5) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 45(b) (with s. 19(3)); S.I. 1994/2679, art. 3
F25 Words substituted by S.I. 1979/241, art. 33

Modifications etc. (not altering text)

- C1** S. 75 extended (27.7.1993) by 1993 c. 34, s. 8(2).

^{F26}76

Textual Amendments

- F26** S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 22, Sch. 19 Pt. III

77 Power to make regulations relating to methylated spirits.

- (1) The Commissioners may with a view to the protection of the revenue make regulations—
- (a) regulating the methylation of spirits and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;
 - (b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;
 - (c) permitting spirits to be methylated in warehouse;
 - (d) permitting [^{F27}dealing wholesale (within the meaning of section 75 above) without a licence in] such methylated spirits as may be specified in the regulations;
 - (e) regulating the importation, receipt, removal, storage and use of spirits for methylation;
 - (f) regulating the storage and removal of substances to be used in methylating spirits;
 - (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits;
 - (h) for securing any duty chargeable in respect of methylated spirits of any class.
- (2) Different regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class [^{F28}and,

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without prejudice to the generality of subsection (1) above, regulations under this section 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 by regulations of requirements on authorised or licensed methylators and on retailers of methylated spirits to keep and preserve records relating to their businesses 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.]

[^{F29}(2A) Where any documents removed under the powers conferred by subsection (2)(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.]

- (3) If any person contravenes or fails to comply with any regulation under this section, [^{F30}or with any condition, restriction or requirement imposed under such a regulation, [^{F31}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]]].
- (4) If, save as permitted by any regulation under this section, any person [^{F32}deals wholesale (within the meaning of section 75 above) in] methylated spirits otherwise than under and in accordance with a licence under section 75 . . . ^{F33} above, [^{F34}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (5) Any spirits or methylated spirits in respect of which [^{F35}there is such a contravention or failure to comply as is mentioned in subsection (3) above or any such dealing as is mentioned in subsection (4) above] shall be liable to forfeiture.
- (6) Nothing in any regulations made under this section shall prejudice the operation of the ^{M3}Methylated Spirits (Sale by Retail) (Scotland) Act 1937.

Textual Amendments

- F27** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(a)**
- F28** S. 77(2) and words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
- F29** S. 77(2A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
- F30** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(d)**
- F31** Words in s. 77(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F32** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F33** Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F34** Words in s. 77(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3**
- F35** Words in s. 77(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(3)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

- C2** S. 77 extended (27.7.1993) by 1993 c. 34, s. 8(2).
- C3** S. 77(1)(e) extended (27.7.1993) by 1993 c. 34, s. 8(2)(b).

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Marginal Citations

M3 1937 c. 48.

78 Additional provisions relating to methylated spirits.

- [^{F36}(1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator the quantity of alcohol in the methylated spirits in his possession differs from the quantity of alcohol which ought to be in the methylated spirits in his possession according to any accounts required by regulations made under section 77 above to be kept thereof, then, subject to subsection (2) below—
- (a) if the former quantity exceeds the latter, such quantity of spirits as contains an amount of alcohol equal to the excess, or such or part thereof as the Commissioners may determine, shall be liable to forfeiture;
 - (b) if the former quantity is less than the latter, the methylator shall on demand by the Commissioners pay on the deficiency, or such part thereof as the Commissioners may specify, the duty payable on spirits.
- (2) Subsection (1) above shall not apply if the excess is not more than 1 per cent. or the deficiency is not more than 2 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 which have since been lawfully added to the methylator's stock.]

(3) If any person authorised by regulations made under section 77 above to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those regulations to receive them, he shall, without prejudice to any penalty he may have incurred, pay thereon the duty payable on spirits.

(4) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained otherwise than from a person authorised by regulations under the said section 77 to supply those spirits, [^{F37}his having them in his possession shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and the] methylated spirits shall be liable to forfeiture.

Textual Amendments

F36 S. 78(1)(2) substituted by S.I. 1979/241, art. 35

F37 Words in s. 78(4) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 47 (with s. 19(3)); S.I. 1994/2679, art. 3

Modifications etc. (not altering text)

C4 S. 78 extended (27.7.1993) by 1993 c. 34, s. 8(2)(c).

79 Inspection of premises, etc.

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any

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methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.

Modifications etc. (not altering text)

C5 S. 79 extended (27.7.1993) by 1993 c. 34, s. 8(2)(a).

80 Prohibition of use of methylated spirits, etc. as a beverage or medicine.

(1) If any person—

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
- (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable on summary conviction to a penalty of [^{F38}level 3 on the standard scale] and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

- (a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify; or
- (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above; or
- (c) in any art or manufacture,

or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are methylated spirits, methyl alcohol, and any mixture containing methylated spirits or methyl alcohol.

Textual Amendments

F38 Words substituted (E.W.) by virtue of Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46; (S.) by virtue of Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G; and (N.I.) by S.I. 1984/703 (N.I. 3), arts. 5, 6

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Modifications etc. (not altering text)

C6 S. 80 extended (27.7.1993) by 1993 c. 34, s. 8(2)(a).

Still licences

81 F39

Textual Amendments

F39 S. 81 repealed by Finance Act 1986 (c. 41, SIF 40:1), ss. 8(2)(b), 114, Sch. 23 Pt. IV

82 Power to make regulations with respect to stills.

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
- (a) regulating the keeping and use of stills by persons other than distillers or rectifiers;
 - (b) regulating the manufacture of stills;
 - (c) prohibiting, except in such cases and upon such conditions as may be prescribed by the regulations, the keeping or use by persons other than distillers or rectifiers of stills of greater capacity than [^{F40}230 litres];
 - (d) regulating the removal of stills or parts thereof.
- (2) If any person contravenes or fails to comply with any regulation made under this section [^{F41}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any still or part thereof in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

Textual Amendments

F40 Words substituted by S.I. 1979/241, art. 36

F41 Words in s. 82(2) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. II para. 48 (with s. 19(3)); S.I. 1994/2679, art. 3

83 F42

Textual Amendments

F42 S. 83 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. IV

Relief from, and payment by instalments of, liquor licence duties

84 F43

Status: Point in time view as at 01/10/1998.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part VI. (See end of Document for details)

Textual Amendments

F43 S. 84 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III** Note 1

85 **F44**

Textual Amendments

F44 S. 85 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

86 Reduced duty on certain part-year licences.

(1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—

- (a) **F45**
- (b) **F46**

(2) **F47**

(3) **F48**

Textual Amendments

- F45** S. 86(1)(a) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1
- F46** S. 86(1)(b)—(d) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**
- F47** S. 86(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1
- F48** S. 86(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

87, 88. **F49**

Textual Amendments

F49 Ss. 87, 88 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

Status:

Point in time view as at 01/10/1998.

Changes to legislation:

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