



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART VI

#### GENERAL CONTROL PROVISIONS

##### *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 methylate 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) A licence granted under this section shall expire on the 30th September next after it is granted.
- (4) On any licence granted under this section there shall be charged an excise licence duty of £10.50.
- (5) Any person who, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section shall be liable on summary conviction to a penalty of £50.
- (6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.
- (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 5 gallons or such smaller quantity as the Commissioners may by regulations specify.

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*Status: This is the original version (as it was originally enacted).*

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## **76 Licence to retail methylated spirits**

- (1) No person shall sell methylated spirits by retail unless he holds an excise licence for that purpose under this section.
- (2) A licence granted under this section shall expire on the 30th September next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £0.50.
- (4) A licence under this section shall not be granted—
  - (a) to a distiller, rectifier or compounder ; or
  - (b) in England, Wales or Northern Ireland, to a person holding a justice's on-licence in respect of spirits, beer, wine or made-wine ; or
  - (c) in Scotland—
    - (i) to a person holding a Scottish licence in respect of spirits, beer, wine or made-wine, or
    - (ii) to any other person except in accordance with the Methylated Spirits (Sale by Retail) (Scotland) Act 1937.
- (5) For the purposes of this section, sale by retail means the sale at any one time to any one person of a quantity of methylated spirits not exceeding 4 gallons.

## **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 o 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 sub stances which may be mixed therewith, for methylation ;
  - (c) permitting spirits to be methylated in warehouse;
  - (d) permitting the sale without a licence of 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.
- (3) If any person contravenes or fails to comply with any regulation under this section, he shall be liable on summary conviction to a penalty of £100.
- (4) If, save as permitted by any regulation under this section, any person sells methylated spirits otherwise than under and in accordance with a licence under section 75 or 76 above, he shall be liable on summary conviction to a penalty of £50.

- (5) Any spirits or methylated spirits in respect of which an offence under subsection (3) or (4) above is committed shall be liable to forfeiture.
- (6) Nothing in any regulations made under this section shall prejudice the operation of the Methylated Spirits (Sale by Retail) (Scotland) Act 1937.

## **78 Additional provisions relating to methylated spirits**

- (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, that quantity computed at proof differs from the quantity so computed which ought to be 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, the excess, or such 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 computed at proof of—
  - (a) the balance struck when an account was last taken ; and
  - (b) any quantity which has 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, he shall be liable on summary conviction to a penalty of £100 and the methylated spirits shall be liable to forfeiture.

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

## **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

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- (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 £100 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.