



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART I

#### PRELIMINARY

#### **1 The alcoholic liquors dutiable under this Act.**

(1) Subsections (2) to (8) below define for the purposes of this Act the alcoholic liquors which are subject to excise duty under this Act, that is to say—

- (a) spirits,
- (b) beer,
- (c) wine,
- (d) made-wine, and
- (e) cider;

and in this Act “dutiable alcoholic liquor” means any of those liquors and “duty” means excise duty.

[<sup>F1</sup>(2) “Spirits” means, subject to subsections (7) to (9) below—

- (a) spirits of any description which are of a strength exceeding 1.2 per cent
- (b) any such mixture, compound or preparation made with spirits as is of a strength exceeding 1.2 per cent or
- (c) liquors contained, with any spirits, in any mixture which is of a strength exceeding 1.2 per cent.

<sup>F2</sup>....]

(3) “Beer” includes ale, porter, stout and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which [<sup>F3</sup>is] of a strength exceeding [<sup>F4</sup>0.5 per cent.]<sup>F5</sup>...

(4) “Wine” means any liquor [<sup>F6</sup>which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.

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- (5) “Made-wine” means [<sup>F7</sup>subject to subsection (10) [<sup>F8</sup>and section 55B(1)] below] any liquor [<sup>F6</sup>which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of any substance or by mixing a liquor so obtained or derived from a liquor so obtained with any other liquor or substance but does not include wine, beer, <sup>F9</sup>... spirits or cider.
- (6) “Cider” means [<sup>F8</sup>, subject to section 55B(1) below, [<sup>F10</sup>cider (or perry)—
- (a) which is of a strength exceeding 1.2 per cent but less than 8.5 per cent,
  - (b) which is obtained from the fermentation of apple or pear juice, without the addition at any time of—
    - (i) any alcoholic liquor, or
    - (ii) any liquor or substance which communicates colour or flavour, other than such as the Commissioners may allow as appearing to them to be necessary to make cider (or perry),
  - (c) the pre-fermentation mixture for which satisfies the pre-fermentation juice requirement, and
  - (d) which satisfies the final product juice requirement.

For the purposes of this subsection—

- (i) “the pre-fermentation mixture” for cider (or perry) means the mixture of juice and other ingredients in which the fermentation from which the cider (or perry) is obtained takes place, as that mixture exists immediately before the fermentation process commences,
- (ii) if the cider (or perry) consists of a blend of two or more liquors constituting cider (or perry), references in this subsection to the pre-fermentation mixture are to the pre-fermentation mixtures for each of those liquors taken as a whole,
- (iii) the pre-fermentation mixture for the cider (or perry) satisfies the pre-fermentation juice requirement if the volume of apple or pear juice of a gravity of at least 1033 degrees included in the mixture is a volume not less than 35 per cent of the volume of the pre-fermentation mixture,
- (iv) the cider (or perry) satisfies the final product juice requirement if the aggregate of the volume of apple or pear juice of a gravity of at least 1033 degrees included in the pre-fermentation mixture and the volume of any such apple or pear juice added after fermentation commences is a volume not less than 35 per cent of the volume of the cider (or perry), and
- (v) the volume of any juice, the pre-fermentation mixture and the cider (or perry) is to be computed as at 20°C.]

<sup>F11</sup>(6A) [ The Treasury may by order made by statutory instrument amend subsection (6) above.

- (6B) An order under subsection (6A) above may make—
- (a) consequential amendments in this Act or any other enactment,
  - (b) other consequential provision, and
  - (c) supplementary, incidental and transitional provision.
- (6C) A statutory instrument containing an order under subsection (6A) above is to be laid before the House of Commons after being made; and, unless it is approved by that House before the end of the period of 28 days beginning with the date on which it is made, ceases to have effect at the end of that period (but without that affecting anything previously done under it or the making of a new order).

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- (6D) In reckoning that period no account is to be taken of any time—  
(a) during which Parliament is dissolved or prorogued, or  
(b) during which the House of Commons is adjourned for more than 4 days.]

<sup>F12</sup>(7) .....

- (8) Methyl alcohol, notwithstanding that it is so purified or prepared as to be drinkable, shall not be deemed to be spirits nor shall naphtha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.

<sup>F13</sup>(9) [ <sup>F14</sup> .....

- (10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.]]

#### Textual Amendments

- F1** S. 1(2) substituted (1.1.1993) by [S.I. 1992/3158, reg. 2\(2\)](#)
- F2** Words in s. 1(2) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523, art. 2 \(with art. 3\)](#)
- F3** Word in s. 1(3) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 2\(a\)](#); [S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II](#)
- F4** Words in s. 1(3) substituted (27.7.1993 with application in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by [1993 c. 34, s. 3\(1\)\(3\)](#).
- F5** Words in s. 1(3) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 51\(2\)\(a\)\(5\)](#)
- F6** Words in s. 1(4)(5) inserted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by [1995 c. 4, s. 1\(2\)\(5\)](#)
- F7** Words inserted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 1\(5\), Sch. 1 Part II para. 1\(3\)](#)
- F8** Words in s. 1(5) inserted (*retrospective* to 1.1.1997) by [1997 c. 16, s. 5\(2\)\(a\)\(5\)](#)  
Words in s. 1(6) inserted (*retrospective* to 1.1.1997) by [1997 c. 16, s. 5\(2\)\(b\)\(5\)](#)
- F9** Words in s. 1(5) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 51\(2\)\(b\)\(5\)](#)
- F10** Words in s. 1(6) substituted (1.9.2010) by [The Alcoholic Liquor Duties \(Definition of Cider\) Order 2010 \(S.I. 2010/1914\), arts. 1\(2\), 2 \(with art. 1\(3\)\)](#)
- F11** S. 1(6A)-(6D) inserted (8.4.2010) by [Finance Act 2010 \(c. 13\), s. 66](#)
- F12** S. 1(7) omitted (1.4.2013) by virtue of [Finance Act 2012 \(c. 14\), Sch. 39 para. 52\(1\)\(a\)\(3\)](#)
- F13** S. 1(9)(10) inserted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 1\(5\), Sch. 1 Part II para. 1\(4\)](#)
- F14** S. 1(9) repealed (*retrospective* to 28.4.2002) by [Finance Act 2002 \(c. 23\), ss. 3\(1\), 141, Sch. 40 Pt. 1\(1\)](#)

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**Changes to legislation:**

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