



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART II

#### SPIRITS

##### *Reliefs from excise duty*

#### **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>F1</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>F2</sup> his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].
- [<sup>F3</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.]

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*Status: Point in time view as at 01/07/2005. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 10. (See end of Document for details)*

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#### **Textual Amendments**

- F1** 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**)
- F2** 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**
- F3** 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)**

- C1** S. 10 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(a)(iv)**

**Status:**

Point in time view as at 01/07/2005. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 10.