



# 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 methylated spirits 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 then, in addition to any other penalty he may have incurred, he shall be liable on summary conviction to a penalty of £50.