



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Manufacture of spirits

13 Power to make regulations relating to manufacture of spirits.

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
- (a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;
 - (b) for securing and collecting the duty on spirits manufactured in the United Kingdom; and
 - (c) regulating the removal of spirits from a distillery;
- and different regulations may be made in respect of manufacture for different purposes or by different processes.

[^{F1}(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection 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 of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer 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.

(1B) Where any documents removed under the powers conferred by subsection (1A)(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.]

Status: Point in time view as at 01/01/1995. This version of this provision has been superseded.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 13. (See end of Document for details)

(2) Where—

- (a) the Commissioners are satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits; or
- (b) the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

they may direct that, subject to compliance with such conditions as they think proper to impose, such of the provisions of this Act relating to the manufacture of, or manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

[^{F2}(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.]

- (3) If, save as provided in subsection (2) above, any person contravenes or fails to comply with any regulation made under subsection (1) above [^{F3}or with any condition, restriction or requirement imposed under such a regulation][^{F4}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)] and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, [^{F4}in respect of which any person contravenes any such regulation, or fails to comply with any such regulation, condition, restriction or requirement, shall be liable to forfeiture.]

^{F5}(4)

- (5) If any person in whose case a direction is given by the Commissioners under subsection (2) above acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, [^{F6}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any spirits in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture].

Subordinate Legislation Made

- P1** S. 13: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I. 1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

- F1** S. 13(1A)(1B) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), [Sch. 8 para. 12\(a\)](#)
- F2** S. 13(2A) inserted by Finance Act 1985 (c. 54, SIF 40:1), [s. 6 Sch. 3 para. 1](#)
- F3** Words inserted by Finance Act 1981 (c. 35, SIF 40:1), [Sch. 8 Pt. II para. 12\(b\)](#)
- F4** Words in s. 13(3) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. II para. 17\(1\)\(a\)\(b\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F5** S. 13(4) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, [Sch. 4 Pt. II para. 17\(2\)](#), [Sch. 26 Pt. III Note](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)
- F6** Words in s. 13(5) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. II para. 17\(3\)](#); [S.I. 1994/2679, art. 3](#)

Modifications etc. (not altering text)

- C1** S. 13(3) excluded by [S.I. 1982/611, reg. 23\(1\)\(2\)](#)

Status:

Point in time view as at 01/01/1995. 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 13.