



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART IV

WINE AND MADE-WINE

VALID FROM 01/01/1997

[^{F1}55B Cider labelled as made-wine.

- (1) For the purposes of this Act, any liquor which would apart from this section be cider and which—
 - (a) is in an up-labelled container, or
 - (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,shall be deemed to be made-wine, and not cider.
- (2) Accordingly, references in this Act to producing made-wine include references to—
 - (a) putting cider in an up-labelled container; or
 - (b) causing a container in which there is cider to be up-labelled.
- (3) For the purposes of this Act, where any liquor is deemed by this section to be made-wine, it shall be deemed—
 - (a) if it is in an up-labelled container, to be made-wine of the strength that the labelling for the container states or tends to suggest; and
 - (b) if it is no longer in an up-labelled container, to be made-wine of the strength stated or suggested by the labelling for the up-labelled container in which it was contained when it was first deemed by this section to be made-wine.
- (4) Subsection (3)(a) above has effect subject to any provision that may be made by regulations under section 2(3) above.

Status: Point in time view as at 10/03/1992. This version of this provision is not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 55B. (See end of Document for details)

- (5) Where, by virtue of this section, any duty is charged under section 55 above on any liquor, a rebate shall be allowed in respect of the amount of any duty charged on that liquor under section 62 below.
- (6) For the purposes of this section a container is up-labelled if the labelling for the container states or tends to suggest that the strength of any liquor in that container is or exceeds 8.5 per cent.
- (7) In this section references to the labelling for any container are references to anything on—
- (a) the container itself,
 - (b) a label or leaflet attached to or used with the container, or
 - (c) any packaging used for or in association with the container.]

Textual Amendments

F1 S. 55B inserted (*retrospective* to 1.1.1997) by 1997 c. 16, s. 5(1)(5)

Status:

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Changes to legislation:

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