



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART IV

WINE AND MADE-WINE

59 Rendering imported wine or made-wine sparkling in warehouse.

[^{F1}(1) Wine or made-wine which—

- (a) is imported or is removed to the United Kingdom from the Isle of Man; and
[is wine or made-wine of a strength exceeding 5.5 per cent.]
^{F2}(b)

shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.]

[^{F3}(2) Where any person contravenes subsection (1) above or is concerned in such a contravention, his contravention or, as the case may be, his being so concerned shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

- (3) All imported wine and imported made-wine rendered or being rendered sparkling in contravention of subsection (1) above, and all machinery, utensils, bottles and materials (including wine or made-wine) used or intended to be used in any process for rendering any wine or made-wine sparkling in contravention of that subsection shall be liable to forfeiture.

Textual Amendments

- F1** S. 59(1) substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 1, [Sch. 1 Pt. II para. 7](#)
F2 S. 59(1)(b) substituted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by [1995 c. 4, s. 1\(4\)](#)
F3 S. 59(2) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 38](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#)

Status:

Point in time view as at 01/04/2020. This version of this provision has been superseded.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 59.