



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Reliefs from excise duty

[^{F1}5A Exemption from duty on spirits in flavourings

- (1) Duty shall not be payable on any spirits contained in flavourings imported into the United Kingdom or used in the production of flavourings if the flavourings are for use in—
 - (a) the preparation of food for human consumption, or
 - (b) the preparation of any beverage of an alcoholic strength not exceeding 1.2 per cent.
- (2) In subsection (1) above “flavourings” mean any products falling within CN Code 3302 of the Combined Nomenclature established by [Council Regulation \(EEC\) No 2658/87](#) as amended by [Commission Regulation \(EC\) No 1832/2002](#).]

Textual Amendments

- F1** S. 5A inserted (with effect in accordance with art. 16(2) of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2009 \(S.I. 2009/730\)](#), arts. 1(1), **16(1)**

Status:

Point in time view as at 31/12/2020. This version of this provision has been superseded.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 5A.