



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART II

SPIRITS

Reliefs from excise duty

VALID FROM 01/01/1993

[^{F1}6A Repayment of duty on spirits used for low alcohol products.

- (1) Subject to the following provisions of this section, where any person proves to the satisfaction of the Commissioners that any spirits on which duty has been paid have been used as an ingredient in the production or manufacture of—
- (a) a beverage of an alcoholic strength not exceeding 1.2 per cent.;
 - (b) chocolates for human consumption which contain alcohol such that 100 kilograms of the chocolates would not contain more than 8.5 litres of alcohol; or
 - (c) any other food for human consumption which contains alcohol such that 100 kilograms of the food would not contain more than 5 litres of alcohol,
- he shall be entitled to obtain from the Commissioners the repayment of the duty paid thereon.
- (2) A repayment of duty shall not be made under this section except to a person who—
- (a) carries on a business of supplying by wholesale any beverages, chocolates or food falling within subsection (1)(a) to (c) above;
 - (b) is the person who used the spirits on which the duty was charged as an ingredient in any such beverage, chocolates or food;
 - (c) produced or manufactured the beverage, chocolates or food for the purposes of the business mentioned in paragraph (a) above;

Status: Point in time view as at 01/12/1992. 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 6A. (See end of Document for details)

- (d) makes a claim for the repayment in accordance with the following provisions of this section; and
 - (e) satisfies the Commissioners as to the matters mentioned in paragraph (a) to (c) above and that the repayment claimed does not relate to any duty which has been repaid or drawn back prior to the making of the claim.
- (3) A claim for a repayment under this section shall be in writing and shall contain such particulars as the Commissioners may require for the purposes of subsection (2)(e) above.
- (4) Except so far as the Commissioners otherwise allow, a person shall not make a claim for a repayment under this section unless—
- (a) the claim relates to duty paid on spirits used as ingredients in the course of a period of three months ending not more than one month before the making of the claim; and
 - (b) the amount of the repayment which is claimed is not less than £250.
- (5) There may be remitted by the Commissioners any duty charged either—
- (a) on spirits imported into the United Kingdom at a time when they are contained as an ingredient in any chocolates or food falling within subsection (1)(b) or (c) above; or
 - (b) on spirits used as an ingredient in the manufacture or production in an excise warehouse of any such chocolates or food.
- (6) References in this section to chocolates or food do not include references to any beverages.]

Textual Amendments

F1 S. 6A inserted (1.1.1993) by S.I. 1992/3158, reg. 2(4)

Status:

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