

## SCHEDULES

### SCHEDULE 6

Section 44

#### CATEGORIES OF ALCOHOLIC PRODUCTS: INTERPRETATION

##### *Spirits*

- 1 “Spirits” means—
- (a) spirits of any description, and
  - (b) any mixture or compound made with spirits (including, subject to the following provisions of this Schedule, mixtures that also contain other alcoholic products).
- 2 The extraction of spirits absorbed in a wooden cask is treated, for the purposes of this Part, as the production of spirits.

##### *Beer*

- 3 “Beer” means—
- (a) ale,
  - (b) porter,
  - (c) stout,
  - (d) any other type of beer, and
  - (e) any other product which is made or sold as beer or as a substitute for beer.
- 4 (1) A qualifying beer-based beverage is treated as beer for the purposes of this Part.
- (2) “Beer-based beverage” means a beverage which is a mixture of beer and any of the following—
- (a) fruit or ginger—
    - (i) cordial,
    - (ii) carbonated water,
    - (iii) juice, or
    - (iv) squash;
  - (b) lemonade or limeade;
  - (c) unfermented ginger beer;
  - (d) any alcoholic product or other alcoholic substance.
- (3) A beer-based beverage is “qualifying” if—
- (a) it would, apart from [this paragraph](#), fall within [paragraph 12](#) (other fermented products), and
  - (b) it is of an alcoholic strength not exceeding 5.5%.

##### *Cider*

- 5 “Cider” means a product which—

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- (a) is obtained from the fermentation of apple juice or pear juice,
  - (b) has been produced without the addition, at any time, of—
    - (i) another alcoholic product, or
    - (ii) anything, other than a permitted substance, which communicates colour or flavour,
  - (c) satisfies the juice content requirements (see [paragraph 7](#)), and
  - (d) is of an alcoholic strength of less than 8.5%.
- 6 In [paragraph 5](#), “permitted substance” means a substance that—
- (a) appears to the Commissioners to be necessary for the purposes of producing cider, and
  - (b) is specified in a notice published by the Commissioners for the purposes of [this Schedule](#).
- 7 (1) For the purposes of [paragraph 5](#), the juice content requirements are satisfied in relation to a product if—
- (a) qualifying fruit juice comprises at least 35% of the volume of the pre-fermentation mixture for the product, and
  - (b) the total of—
    - (i) the volume of qualifying fruit juice included in the pre-fermentation mixture, and
    - (ii) the volume of qualifying fruit juice added after fermentation begins, comprises at least 35% of the end product.
- (2) “Qualifying fruit juice” means apple or pear juice of a gravity of at least 1033 degrees.
- (3) The “gravity” of apple or pear juice in degrees is determined by—
- (a) calculating the ratio of the weight of the volume of the juice to the weight of an equal volume of distilled water (both as at 20°C), and
  - (b) multiplying that ratio by 1000.
- (4) “Pre-fermentation mixture” means the mixture of juice and other ingredients in which the fermentation (from which the cider is obtained) takes place, as that mixture exists immediately before the fermentation process begins.
- (5) If the cider consists of a blend of two or more products, each constituting cider, references in [sub-paragraph \(4\)](#) to the pre-fermentation mixture are to the pre-fermentation mixtures for each of those products taken as a whole.
- 8 (1) “Sparkling cider” means cider which—
- (a) if it is packaged in a closed bottle, either—
    - (i) due to the presence of carbon dioxide, the pressure in the bottle, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure, or
    - (ii) (regardless of the pressure) the bottle has a mushroom-shaped stopper held in place by a tie or fastening;
  - (b) if it is not packaged in a closed bottle, has characteristics similar to those of cider which (while packaged in a closed bottle) falls within [paragraph \(a\)\(i\)](#).
- (2) Cider is to be regarded as having been rendered sparkling if—
- (a) as a result of aeration, fermentation or any other process, it falls within [sub-paragraph \(1\)](#), or

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(b) (if not previously rendered sparkling under [paragraph \(a\)](#)) it is transferred into a closed bottle which has, or the stopper of its bottle is exchanged for, a stopper of the kind mentioned in sub-paragraph (1)(a)(ii).

9 Rendering cider sparkling, at any time after the excise duty point in relation to that cider, is treated for the purposes of this Part as producing sparkling cider.

10 “Still cider” means cider that is not sparkling cider.

#### *Wine*

11 “Wine” means any product obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes (whether or not the product is fortified with spirits).

#### *Other fermented products*

12 “Other fermented product” means a product which—

(a) is either—

(i) obtained from the alcoholic fermentation of any substance, or

(ii) obtained by mixing a product obtained from the alcoholic fermentation of any substance, or anything derived from that product, with anything else; but

(b) is not beer, cider, wine or spirits.