
STATUTORY INSTRUMENTS

1979 No. 241

The Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979

Amendments to the Alcoholic Liquor Duties Act 1979

13. For section 20(1) and (2) (penalty for excess or deficiency in rectifier's stock) substitute the following subsections—

“(1) If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of a rectifier any excess of alcohol is found, such a quantity of spirits as contains an amount of alcohol equal to the excess shall be liable to forfeiture and the rectifier shall be liable on summary conviction to a penalty of double the duty charged at the highest rate on a quantity of alcohol equal to the excess.

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency of alcohol is found which cannot be accounted for to the satisfaction of the Commissioners and which exceeds 5 per cent. of the aggregate of—

- (a) the quantity of alcohol in the balance of spirits struck when an account was last taken; and
- (b) the quantity of alcohol contained in any spirits since lawfully received by the rectifier,

the rectifier shall be liable on summary conviction to a penalty of double the duty charged at the highest rate on the quantity of alcohol by which the deficiency exceeds the said 5 per cent.”.