
STATUTORY INSTRUMENTS

1992 No. 3157

CUSTOMS AND EXCISE

The Excise Duty (Relief on Alcoholic Ingredients) (Amendments) Regulations 1992

<i>Made</i>	- - - -	<i>10th December 1992</i>
<i>Laid before Parliament</i>		<i>14th December 1992</i>
<i>Coming into operation</i>		<i>1st January 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 45, 56(1)(e) and 62(5)(d) of the Alcoholic Duties Act 1979⁽¹⁾ and all other powers enabling them in that behalf, hereby makes the following Regulations—

Citation, commencement and revocation

1. These Regulations may be cited as the Excise Duty (Relief on Alcoholic Ingredients) (Amendments) Regulations 1992, and shall come into operation on 1st January 1993.

2. Subparagraph (b) or paragraph (1) or Regulation 8 of the Alcoholic Liquors (Amendment of Units and Methods of Measurement) Regulation 1979⁽²⁾ is hereby revoked.

Amendment of the 1978 Regulations

3. For sub-paragraph (ii) in paragraph (a) of Regulation 4 of the Excise Duty (Relief on Alcoholic Ingredients) Regulations 1978⁽³⁾ there shall be substituted the following—

“(ii) the following food being of a kind used for human consumption (provided it is not a beverage)—

(A) chocolates with a content of alcohol not exceeding 8.5 litres of alcohol per 100 kilograms of those chocolates;

(B) food, which is not comprised in paragraph (A) above, with a content of alcohol, not exceeding 5 litres of alcohol per 100 kilograms of that food; or

(iii) any article (provided it is not a beverage) which is not comprised in subparagraph (ii) above, with a content of alcohol not exceeding 1.15 litres of alcohol per 100 kilograms of that article.”

(1) 1979 c. 4.

(2) S.I. 1979/1146; Regulation 8(1)(b) substituted percentages of alcohol by volume for the proof system of alcoholic strength.

(3) S.I. 1978/1786; these Regulations were amended by S.I. 1979/1146 for which see footnote (b) above.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
10th December 1992

Leonard Harris
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1 January 1993, amend the Excise Duty (Relief on Alcoholic Ingredients) Regulations 1978.

By virtue of the Council Directive [92/83/EEC](#)(4) various alcoholic beverages are to be relieved from excise duty when used, within certain limits, as ingredients for specified classes of food.

That relief in respect of beer, wine, made-wine and cider is governed by the amendments made by these Regulations. The Regulations extend the categories of products which are eligible for excise duty relief to chocolates and other food provided the alcoholic content of the product does not exceed the specified limits.

(4) OJNo. L316, 31.10.92, p.21.