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STATUTORY INSTRUMENTS

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**1994 No. 2904**

**CUSTOMS AND EXCISE**

**The Alcoholic Liquor Duties (Beer-based Beverages) Order 1994**

*Made* - - - - 29th November 1994

*Coming into force* - - 30th November 1994

The Treasury, in exercise of the powers conferred on them by section 1(10) of the Alcoholic Liquor Duties Act 1979(1) and all other powers enabling them in that behalf, hereby make the following order:

**Citation**

1. This Order may be cited as the Alcoholic Liquor Duties (Beer-based Beverages) Order 1994 and shall come into force on 30th November 1994.

**Repeal**

2. The Alcoholic Liquors Duties (Beer-based Beverages) Order 1988(2) is hereby repealed.

**Beverages to which this Order applies**

3. This Order applies to any beverage of an alcoholic strength exceeding 1.2 per cent but not exceeding 5.5 per cent which is made with beer and is made-wine, and which falls within any one or more of the descriptions specified in any one or more of the paragraphs of the schedule to this Order.

**Made-wine beer based beverages deemed to be beer**

4. A beverage to which this Order applies shall be deemed to be beer and not made-wine.

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(1) 1979 c. 4; section 1 was amended by section 1(5) of the Finance Act 1984 (c. 43), and by section 1 of and schedule 1 to the Finance Act 1988 (c. 39).  
(2) S.I. 1988/1684.

29th November 1994

*Timothy Kirkhope*  
*Tim Wood*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## SCHEDULE

Article 3

### DESCRIPTIONS OF BEVERAGES

1. Shandy made with lemonade, or a mixture of beer and lemonade, lemon cordial, lemon flavouring, lemon juice, or lemon squash.
  2. Lager-and-lime, or a mixture of beer and lime cordial, lime flavouring, lime juice, lime squash, or limeade.
  3. Ginger beer shandy, shandygaff, or a mixture of beer and ginger, ginger cordial, ginger flavouring, ginger squash, or unfermented ginger beer.
  4. A mixture of beer and:—
    - (a) fruit cordial, fruit flavourings, fruit flavoured carbonated water, fruit juice or fruit squash;  
or
    - (b) any alcoholic liquor or other alcoholic substance.
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### EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, made under the provisions of the Alcoholic Liquor Duties Act 1979 as amended by the Finance Act 1988, deems certain beer-based mixed drinks to be beer and not made-wine for excise duty purposes.

The Schedule describes the beverages covered by the Order.

The Order replaces the Alcoholic Liquor Duties (Beer-based Beverages) Order 1988 (S.I.1988/1684), and replicates the provisions of the latter as well as extending them.