

These notes relate to the Air Weapons and Licensing (Scotland) Act 2015 (asp 10) which received Royal Assent on 4 August 2015

AIR WEAPONS AND LICENSING (SCOTLAND) ACT 2015

EXPLANATORY NOTES

STRUCTURE AND SUMMARY OF THE ACT

Part 2 – Alcohol Licensing

Miscellaneous

Section 54 – Meaning of “alcohol”: inclusion of angostura bitters

178. This provision amends section 2 of the 2005 Act to include angostura bitters within the definition of “alcohol”. Angostura bitters were exempt from Excise and were excluded from the 2005 Act definition of alcohol. However, they are now liable for Excise duty and have been brought into the definition of alcohol.