



# Alcoholic Liquor Duties Act 1979 (repealed)

## CHAPTER 4

### ALCOHOLIC LIQUOR DUTIES ACT 1979 (REPEALED)

#### PART I

##### PRELIMINARY

- 1 The alcoholic liquors dutiable under this Act.
- 2 Ascertainment of strength volume and weight of alcoholic liquors.
- 3 Meaning of and method of ascertaining gravity of liquids.
- 4 Interpretation.

#### PART II

##### SPIRITS

##### *Charge of excise duty*

- 5 Spirits: charge of excise duty.

##### *Reliefs from excise duty*

- 5A Exemption from duty on spirits in flavourings
- 6 Power to exempt angostura bitters from duty.
- 6A Repayment of duty on spirits used for low alcohol products.
- 7 Exemption from duty of spirits in articles used for medical purposes.
- 8 Remission of duty in respect of spirits used for medical or scientific purposes.
- 9 Remission of duty on spirits for methylation.
- 10 Remission of duty on spirits for use in art or manufacture.

*Changes to legislation: Alcoholic Liquor Duties Act 1979 (repealed) is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

- 11 Relief from duty on imported goods not for human consumption containing spirits.

*Manufacture of spirits*

- 12 Licence to manufacture spirits.  
 13 Power to make regulations relating to manufacture of spirits.  
 14 Duty on spirits—attenuation charge.  
 15 Distiller’s warehouse.  
 16 Racking of duty-paid spirits at distillery.  
 17 Offences in connection with removal of spirits from distillery, etc.

*Rectifying and compounding of spirits*

- 18 Rectifier’s and compounder’s licences.  
 19 Regulation of rectifying and compounding.  
 20 Penalty for excess or deficiency in rectifier’s stock.  
 21 Restrictions relating to rectifiers.  
 22 Drawback on British compounds and spirits of wine.  
 23 Allowance on British compounds.

*General provisions relating to manufacture of spirits and British compounds*

- 24 Restriction on carrying on of other trades by distiller or rectifier.  
 25 Penalty for unlawful manufacture of spirits, etc.

*General provisions relating to spirits*

- 26 Importation and exportation of spirits.  
 27—30 .....  
 31 .....  
 32 Restriction on transfer of British spirits in warehouse.  
 33 Restrictions on use of certain goods relieved from spirits duty.  
 34 Prohibition of grogging.  
 35 Returns as to importation, manufacture, sale or use of alcohols.

**PART III**

**BEER**

*Charge of excise duty*

- 36 General beer duty

*Beer from small breweries*

- 36A Beer from small breweries: introductory  
 36B Interpretation of provisions relating to small brewery beer  
 36C Meaning of “small brewery beer”: beer from singleton breweries  
 36D Rate of general beer duty for small brewery beer (other than lower strength beer) from singleton breweries  
 36E Meaning of “small brewery beer”: beer from co-operated breweries  
 36F Rate of general beer duty for small brewery beer (other than lower strength beer) from co-operated breweries  
 36G Assessments where incorrectly low rate of duty applied

**Changes to legislation:** *Alcoholic Liquor Duties Act 1979 (repealed)* is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

### *Power to vary rates*

#### 36H Power to vary reduced rate provisions

##### *Charge of excise duty: high strength beer*

- 37 High strength beer duty
- 38 Charge of duty on beer brewed in the United Kingdom: brewer for sale.
- 39 Charge of duty on beer brewed in the United Kingdom: private brewer.
- 40 Charge of duty on imported beer.

##### *Reliefs from excise duty*

- 41 Exemption from duty of beer brewed for private consumption.
- 41A Suspension of duty: registration of persons and premises.
- 42 Drawback on exportation, removal to warehouse, shipment as stores, etc.
- 43 Warehousing of beer for exportation,
- 44 Remission or repayment of duty on beer used for purposes of research or experiment.
- 45 Repayment of duty on beer used in the production or manufacture of other beverages,
- 46 Remission or repayment of duty on spoiled beer.

##### *Producing of beer*

- 47 Registration of producers of beer.
- 48 Licence to use premises for adding solutions to beer.
- 49 Beer regulations.
- 49A Drawback allowable to registered brewer.
- 50 Regulations as respects sugar kept by brewers for sale.
- 51 Power to require production of books by brewers for sale.
- 52 Offences in connection with fraudulent evasion of duty.
- 53 Special provisions as to holders of limited licences to brew beer.

## **PART IV**

### **WINE AND MADE-WINE**

- 54 Wine: charge of excise duty.
- 55 Made-wine: charge of excise duty.
- 55ZA Post-duty point dilution of wine or made-wine
- 55A Wine and made-wine of a strength not exceeding 5.5 per cent.
- 55B Cider labelled as made-wine.
- 56 Power to regulate making of wine and made-wine and provide for charging duty thereon.
- 57 Mixing of made-wine and spirits in warehouse.
- 58 Mixing of wine and spirits in warehouse.
- 59 Rendering imported wine or made-wine sparkling in warehouse.
- 60 Repayment of duty on imported wine or made-wine used in the production or manufacture of other beverages, etc.
- 61 Remission or repayment of duty on spoiled wine or made-wine.

*Changes to legislation: Alcoholic Liquor Duties Act 1979 (repealed) is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

## PART V

### CIDER

- 62 Excise duty on cider.
- 62A Meaning of “sparkling” etc. in section 62.
- 62B Cider labelled as strong cider or mid-strength cider.
- 63 Repayment of duty on imported cider used in the production or manufacture of other beverages, etc.
- 64 Remission or repayment of duty on spoilt cider.

## PART VI

### GENERAL CONTROL PROVISIONS

#### *Sale of dutiable alcoholic liquors*

- 64A Retail containers of certain alcoholic liquors to be stamped
- 65 Excise licence for dealing wholesale in certain alcoholic liquors.
- 66 General Control Provisions
- 66A Blending of alcoholic liquors.
- 67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.
- 68 General Control Provisions
- 69 Miscellaneous provisions as to wholesalers and retailers of spirits.
- 70 General Control Provisions
- 71 Penalty for mis-describing liquor as spirits.
- 71A General Control Provisions
- 72 General Control Provisions
- 73 General Control Provisions
- 74 Liquor to be deemed wine or spirits.

#### *Denatured alcohol*

- 75 Licence or authority to manufacture and deal wholesale in denatured alcohol.
- 76 .....
- 77 Power to make regulations relating to denatured alcohol.
- 78 Defaults in respect of denatured alcohol.
- 79 Inspection of premises, etc.
- 80 Prohibition of use of denatured alcohol, etc. as a beverage or medicine.

#### *Still licences*

- 81 General Control Provisions
- 82 Power to make regulations with respect to stills.
- 83 General Control Provisions

#### *Relief from, and payment by instalments of, liquor licence duties*

- 84 General Control Provisions
- 85 General Control Provisions
- 86 Reduced duty on certain part-year licences.
- 87, 88 General Control Provisions

**Changes to legislation:** *Alcoholic Liquor Duties Act 1979 (repealed)* is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## PART 6A

### WHOLESALE OF CONTROLLED LIQUOR

- 88A Definitions
- 88B Further provision relating to definitions
- 88C Approval to carry on controlled activity
- 88D The register of approved persons
- 88E Regulations relating to approval, registration and controlled activities
- 88F Restriction on buying controlled liquor wholesale
- 88G Offences
- 88H Penalties
  - 88I Regulations
  - 88J Groups
- 88K Index

## PART VII

### MISCELLANEOUS

89 .....

#### *General*

- 90 Regulations.
- 91 Directions.
- 92 Consequential amendments, repeals and saving and transitional provisions.
- 93 Citation and commencement.

---

## SCHEDULES

- SCHEDULE 1 — Table of rates of duty on wine and made-wine
  - Part 1 — WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%
  - Part 2 — WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22%

#### *Interpretation*

- 1 Paragraphs 2 and 3 below apply for the purposes of...
- 2 (1) Wine or made-wine which is for the time being...
- 3 (1) Wine or made-wine shall be regarded as having been...

SCHEDULE 2 — ...

SCHEDULE 2A — Duty stamps

#### *Retail containers to be stamped*

- 1 (1) Retail containers of alcoholic liquors to which this Schedule...

*Power to alter liquors, and capacity of container, to which this Schedule applies*

- 2 (1) The Treasury may by order made by statutory instrument...

**Changes to legislation:** *Alcoholic Liquor Duties Act 1979 (repealed)* is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

*Acquisition of and payment for duty stamps*

- 3 (1) The Commissioners may by regulations make provision as to...

*Regulations*

- 4 (1) The Commissioners may by regulations make provision as to...

*Offences of possession, sale etc of unstamped containers*

- 5 (1) Except in such cases as may be prescribed, a...

*Offence of using premises for sale of liquor in or from unstamped containers*

- 6 (1) A manager of premises commits an offence if—

*Alcohol sales ban following conviction for offence under paragraph 6*

- 7 (1) A court by or before which a person is...

*Penalty for altering duty stamps*

- 8 (1) This paragraph applies where a person—

*Penalty for affixing wrong, altered or forged stamps, or over-labelling*

- 9 (1) This paragraph applies where a person affixes to a...

*Penalty for failing to comply with regulations*

- 10 (1) If a person fails to comply with a requirement...

*Forfeiture of forged, altered or stolen duty stamps*

- 11 (1) The following items are liable to forfeiture.

*Interpretation*

- 12 In this Schedule— “ duty stamp ” has the meaning...

SCHEDULE 2B — Penalties for contraventions of Part 6A

*Liability to penalty*

- 1 A penalty is payable by a person (“P”) who contravenes...

*Amount of penalty*

- 2 (1) If the contravention is deliberate and concealed, the amount...

*Reductions for disclosure*

- 3 (1) Paragraph 4 provides for reductions in penalties under this...  
4 (1) Where P discloses a contravention, the Commissioners must reduce...

*Special reduction*

- 5 (1) If the Commissioners think it right because of special...

**Changes to legislation:** *Alcoholic Liquor Duties Act 1979 (repealed)* is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

*Assessment*

6 (1) Where P becomes liable for a penalty under this...

*Reasonable excuse*

7 (1) Liability to a penalty does not arise under this...

*Companies: officer's liability*

8 (1) Where a penalty under this Schedule is payable by...

*Double jeopardy*

9 P is not liable to a penalty under this Schedule...

*The maximum amount*

10 (1) In this Schedule “ the maximum amount ” means...

*Appeal tribunal*

11 In this Schedule “ appeal tribunal ” has the same...

SCHEDULE 3 — CONSEQUENTIAL AMENDMENTS

1, 2 CONSEQUENTIAL AMENDMENTS  
3, 4 CONSEQUENTIAL AMENDMENTS

*Licensing Act 1964*

5 (1) The Licensing Act 1964 shall be amended as provided...  
6, 7 CONSEQUENTIAL AMENDMENTS

*Licensing Act (Northern Ireland) 1971*

8 CONSEQUENTIAL AMENDMENTS

*Licensing (Scotland) Act 1976*

9 In section 139(1) of the Licensing (Scotland) Act 1976 the...

SCHEDULE 4 — REPEALS

**Changes to legislation:**

Alcoholic Liquor Duties Act 1979 (repealed) is up to date with all changes known to be in force on or before 02 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- s. 42 repealed by [1998 c. 36 s. 5\(1\)](#)[Sch. 27 Pt. 1\(1\)](#) Note