



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART I

PRELIMINARY

1 The alcoholic liquors dutiable under this Act.

(1) Subsections (2) to (8) below define for the purposes of this Act the alcoholic liquors which are subject to excise duty under this Act, that is to say—

- (a) spirits,
- (b) beer,
- (c) wine,
- (d) made-wine, and
- (e) cider;

and in this Act “dutiable alcoholic liquor” means any of those liquors and “duty” means excise duty.

[^{F1}(2) “Spirits” means, subject to subsections (7) to (9) below—

- (a) spirits of any description which are of a strength exceeding 1.2 per cent
- (b) any such mixture, compound or preparation made with spirits as is of a strength exceeding 1.2 per cent or
- (c) liquors contained, with any spirits, in any mixture which is of a strength exceeding 1.2 per cent.

^{F2}....]

(3) “Beer” includes ale, porter, stout and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which [^{F3}is] of a strength exceeding [^{F4}0.5 per cent.], but does not include—

- (a) black beer the worts whereof before fermentation were of a specific gravity of 1200° or more; ^{F5}...

^{F5}(b)

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- (4) “Wine” means any liquor [^{F6}which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of fresh grapes or of the must of fresh grapes, whether or not the liquor is fortified with spirits or flavoured with aromatic extracts.
- (5) “Made-wine” means [^{F7}subject to subsection (10) [^{F8}and section 55B(1)] below] any liquor [^{F6}which is of a strength exceeding 1.2 per cent and which is] obtained from the alcoholic fermentation of any substance or by mixing a liquor so obtained or derived from a liquor so obtained with any other liquor or substance but does not include wine, beer, black beer, spirits or cider.
- (6) “Cider” means [^{F8}, subject to section 55B(1) below,] cider (or perry) of a strength [^{F9}exceeding 1.2 per cent but][^{F10} less than 8.5 per cent.] . . . ^{F11} obtained from the fermentation of apple or pear juice without the addition at any time of any alcoholic liquor or of any liquor or substance which communicates colour or flavour other than such as the Commissioners may allow as appearing to them to be necessary to make cider (or perry).
- (7) Angostura bitters, that is to say, the aromatic flavouring essence commonly known as angostura bitters, shall be deemed not to be spirits, but this subsection does not apply for the purposes of sections 2, 5, 6 and 27 to 30 below.
- (8) Methyl alcohol, notwithstanding that it is so purified or prepared as to be drinkable, shall not be deemed to be spirits nor shall naphtha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits as defined in subsection (2) above.
- [^{F12}(9) ^{F13}
- (10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.]

Textual Amendments

- F1** S. 1(2) substituted (1.1.1993) by S.I. 1992/3158, **reg. 2(2)**
- F2** Words in s. 1(2) repealed (1.7.2005) by **Finance Act 1995 (c. 4), s. 5(6), Sch. 29 Pt. I(3); S.I. 2005/1523, art. 2 (with art. 3)**
- F3** Word in s. 1(3) substituted (1.6.1993) by **Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), Sch. 2 para. 2(a); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II**
- F4** Words in s. 1(3) substituted (27.7.1993 with application in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by **1993 c. 34, s. 3(1)(3)**.
- F5** Word "or" and s. 1(3)(b) repealed (1.6.1993) by **Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 2(b), Sch. 19 Pt. II; S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II**
- F6** Words in s. 1(4)(5) inserted (1.5.1995 with effect as mentioned in s. 1(5) of the amending Act) by **1995 c. 4, s. 1(2)(5)**
- F7** Words inserted by **Finance Act 1988 (c. 39, SIF 40:1), s. 1(5), Sch. 1 Part II para. 1(3)**
- F8** Words in s. 1(5) inserted (*retrospective* to 1.1.1997) by **1997 c. 16, s. 5(2)(a)(5)**
Words in s. 1(6) inserted (*retrospective* to 1.1.1997) by **1997 c. 16, s. 5(2)(b)(5)**
- F9** Words in s. 1(6) inserted (1.5.1995 with effect as mentioned in s. 1(6) of the amending Act) by **1995 c. 4, s. 1(3)(6)**
- F10** Words substituted by **Finance Act 1984 (c. 43, SIF 40:1), s. 1(5)(6)**
- F11** Words repealed by **S.I. 1979/241, art. 5(b)**

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- F12** S. 1(9)(10) inserted by **Finance Act 1988 (c. 39, SIF 40:1)**, s. 1(5), **Sch. 1 Part II para. 1(4)**
F13 S. 1(9) repealed (retrospective to 28.4.2002) by **Finance Act 2002 (c. 23)**, **ss. 3(1)**, 141, **Sch. 40 Pt. 1(1)**

[^{F14}2 Ascertainment of strength volume and weight of alcoholic liquors.

- (1) Subject to subsections (5) and (6) below, this section applies to spirits, [^{F15}anything that would be spirits if it were of a strength exceeding 1.2 per cent.,]^{F16}... and any fermented liquor other than wash, and “liquor” shall be construed accordingly.
- (2) For all purposes of this Act—
- (a) except where some other measure of quantity is specified, any computation of the quantity of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be;
 - (b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20_C; and
 - (c) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor (inclusive of the alcohol contained in it);

and in this Act, unless the context otherwise requires—

“alcohol” means ethyl alcohol; and

“strength” in relation to any liquor, means its alcoholic strength computed in accordance with this section, the ratio referred to in paragraph (c) above being expressed as a percentage.

- (3) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of any liquor, and any such regulations may provide that in computing for any purpose the strength of any liquor any substance contained therein which is not alcohol or distilled water may be treated as if it were.

[Without prejudice to the generality of subsection (3) above, regulations under ^{F17}(3A) that subsection may provide that for the purpose of charging duty on any spirits, [^{F18}beer,]^{F19}[cider,] wine or made-wine contained in any bottle or other container, the strength, weight or volume of the [^{F20}liquor in that bottle or other container] may be ascertained by reference to any information given on the bottle or other container by means of a label or otherwise or to any documents relating to the bottle or other container.]

- (4) Different regulations may be made under subsection (3) above for different purposes.
- (5) Nothing in this section shall prevent the strength, weight or volume of [^{F21}beer,] wine, made-wine or cider from being computed for the purpose of charging duty thereon by methods other than that provided in this section.

^{F22}(6)

- (7) Except as provided in subsection (8) below, where the quantity of alcohol contained in any spirits ^{F23}... falls to be computed in accordance with this section on or after 1st January 1980 and the quantity of those spirits ^{F23}... was last computed in accordance with this section before that date the following conversion factor shall be applied in making the first-mentioned computation, that is to say, one gallon of spirits at proof shall be taken to be equivalent to 2.595 litres of alcohol.

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- (8) The Commissioners may, if they think fit in any particular case, require the quantity of alcohol contained in any spirits ^{F24}... falling within subsection (7) above to be computed in accordance with this section without applying the conversion factor specified in that subsection.]

Subordinate Legislation Made

- P1** S. 2: ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I. 1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

- F14** S. 2 substituted by [S.I. 1979/241](#), [art. 6](#)
F15 Words in s. 2(1) inserted (1.1.1993) by [S.I. 1992/3158](#), [reg. 2\(3\)](#).
F16 Words in s. 2(1) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
F17 S. 2(3A) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), [Sch. 8 Pt. II para. 10](#)
F18 Word in s. 2(3A) inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s.7(4)(5), [Sch. 2 para. 3\(1\)](#); [S.I. 1993/1152](#), [art. 3\(1\)](#), [Sch. 1 Pt. I](#).
F19 Word in s. 2(3A) inserted (19.3.1997) by 1997 c. 16, [s. 5\(3\)\(a\)](#)
F20 Words in s. 2(3A) substituted (19.3.1997) by 1997 c. 16, [s. 5\(3\)\(b\)](#)
F21 Word in s. 2(5) inserted (1.5.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), s. 7(4)(5), [Sch. 2 para. 3\(2\)](#); [S.I. 1993/1152](#), [art. 3\(1\)](#), [Sch. 1 Pt. I](#).
F22 S. 2(6) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 3\(3\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), [art. 3\(2\)](#), [Sch. 1 Pt. II](#).
F23 Words in s. 2(7) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))
F24 Words in s. 2(8) repealed (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 29 Pt. I\(3\)](#); [S.I. 2005/1523](#), [art. 2](#) (with [art. 3](#))

3 Meaning of and method of ascertaining gravity of liquids.

- (1) For the purposes of the Customs and Excise Acts 1979—
- “gravity”, in relation to any liquid, means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at ^{F25}20_C];
 - where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by 1,000; and
 - “original gravity”, in relation to any liquid in which fermentation has taken place, means its gravity before fermentation.
- (2) The gravity of any liquid at any time shall be ascertained by such means as the Commissioners may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.
- (3) ^{F26}. . ., where for any purposes of the Customs and Excise Acts 1979 it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Commissioners may by regulations prescribe.
- (4) Different regulations may be made under subsection (3) above in relation to different liquids.

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Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Part I. (See end of Document for details)

^{F27}(5)

Subordinate Legislation Made

P2 [S. 3](#): ss. 2, 13 and 15 (with s. 3) power exercised (11.11.1991) by [S.I.1991/2564](#)
For previous exercises of power see Index to Government Orders

Textual Amendments

F25 Words substituted by [S.I. 1979/241](#), [art. 7](#)

F26 Words in [s. 3\(3\)](#) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 4\(a\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), [art. 3\(2\)](#), [Sch. 1 Pt. II](#).

F27 [S. 3\(5\)](#) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7(4)(5), 123, [Sch. 2 para. 4\(b\)](#), [Sch. 19 Pt. II](#); [S.I. 1993/1152](#), [art. 3\(2\)](#), [Sch. 1 Pt. II](#).

4 Interpretation.

(1) In this Act, unless the context otherwise requires,—

[^{F28}“alcohol” has the meaning given by section 2 above;]

[^{F29}“authorised denaturer” means a person authorised under section 75(1) below to denature dutiable alcoholic liquor;]

“beer” has the meaning given by section 1 above;

“black beer” means beer of the description called or similar to black beer, mum, spruce beer or Berlin white beer, and any other preparation (whether fermented or not) of a similar character;

^{F30}
...

“British compounded spirits” means spirits which have, in the United Kingdom, had any flavour communicated thereto or ingredient or material mixed therewith, not being [^{F31}denatured alcohol] ;

“case”, in relation to dutiable alcoholic liquor, means 1 dozen units each consisting of a container holding not less than [^{F32}65 nor more than 80 centilitres], or the equivalent of that number of such units made up wholly or partly of containers of a larger or smaller size;

“cider” has the meaning given by section 1 above;

“compounder” means a person holding a licence as a compounder under section 18 below;

[^{F33}“denatured alcohol” means denatured alcohol within the meaning of section 5 of the Finance Act 1995, and references to denaturing a liquor are references to subjecting it to any process by which it becomes denatured alcohol;]

“distiller”, means a person holding a distiller’s licence under section 12 below;

“distiller’s licence” has the meaning given by section 12(1) below;

“distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section 15(1) below;

“distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

“dutable alcoholic liquor” has the meaning given by section 1(1) above;

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“duty” has the meaning given by section 1(1) above and “duty-paid”, “duty-free” and references to drawback shall be construed accordingly;

“gravity” and “original gravity” have the meanings given by section 3 above;

“justices’ licence” and “justices on-licence”—

(a) ^{F34}...

(b) in the application of this Act to Northern Ireland mean a licence corresponding to the relevant licence such as is mentioned in paragraph (a) of this definition;

“licensed”, in relation to a producer of wine or of made-wine, means a producer who holds a licence to produce wine or made-wine respectively under subsection (2) of section 54 or 55 below;

[^{F35}“licensed denaturer” means a person holding a licence under section 75(2) below;]

^{F30}...

“made-wine” has the meaning given by section 1 above;

“the Management Act” means the ^{M1}Customs and Excise Management Act 1979;

^{F36}...

^{F37}[^{F38}“package”, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed to wholesalers or retailers;

“packager”, in relation to beer, means a person carrying on the business of packaging beer;]

“the prescribed sum”, in relation to the penalty provided for an offence, means—

(a) if the offence was committed in England or Wales . . . ^{F39}, the prescribed sum within the meaning of [^{F40}section 32 of the Magistrates’ Court Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act)];

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F41}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)];

(c) [^{F42}if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,000 or other sum substituted by order under Article 17 of that Order);]

“producer of made-wine” includes a person who renders made-wine sparkling and “produce”, in relation to made-wine, shall be construed accordingly;

“producer of wine” includes a person who renders wine sparkling, and “produce”, in relation to wine, shall be construed accordingly;

^{F43}...

“rectifier” means a person holding a licence as a rectifier under section 18 below;

^{F44}[“registered brewer” has the meaning given by section 47(1) below;]

“registered club” means a club ^{F34}... which is for the time being a registered club within the meaning of the ^{M2}Licensing (Scotland) Act 1976 or which is

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for the time being a registered club within the meaning of the [^{F45}Registration of Clubs (Northern Ireland) Order 1996];

“retailer” means—

(a) in relation to dutiable alcoholic liquor, a person who sells such liquor by retail;

(b) ^{F46}

“Scottish licence” includes a licence of a type described in Schedule 1 to the ^{M3}Licensing (Scotland) Act 1976, (other than an off-sale licence), an occasional licence granted in terms of section 33 of the said Act, an occasional permission granted in terms of section 34 of the said Act, and a licence granted in terms of section 40 of the said Act;

“spirits” has the meaning given by section 1 above;

..... ^{F47}

“spirits of wine” means plain spirits of a strength of not less than [^{F48}80 per cent.] manufactured in the United Kingdom;

[^{F28}“strength”, in relation to any liquor, has the meaning given by section 2 above;]

[^{F49}“wholesale”, in relation to dealing in dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not less than the following, namely—

(a) in the case of spirits, wine or made-wine, 9 litres or 1 case; or

(b) in the case of beer or cider, 20 litres or 2 cases;]

[^{F49}“wholesaler” means a person who deals wholesale in dutiable alcoholic liquor;]

“wine” has the meaning given by section 1 above.

(2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Management Act

“the Commissioners”

“container”

“the Customs and Excise Acts 1979”

“excise warehouse”

“goods”

“hovercraft”

“importer”

..... ^{F50}

..... ^{F51}

“night”

“occupier”

“officer” and “proper” in relation to an officer

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“ship” and “British ship”
 “shipped”
 “shipment”
 “stores”
 “tons register”
 [^{F52}“United Kingdom waters”]
 “warehouse”
 “warehousing regulations”.

(4) For the purposes of this Act, selling by retail, in relation to dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not exceeding the following, that is to say—

- (a) in the case of spirits, wine or made-wine, [^{F53}9 litres] or 1 case;
- (b) in the case of beer or cider, [^{F53}21 litres] or 2 cases.]

Textual Amendments

- F28** Definition inserted by S.I. 1979/241, **art. 8(a)(i)**
- F29** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(a)**; S.I. 2005/1523, art. 2 (with art. 3)
- F30** S. 4(1): definitions of “brewer”, “brewer for sale” and “limited licence to brew beer” repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 5(2), **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**
- F31** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(b)**; S.I. 2005/1523, art. 2 (with art. 3)
- F32** Words substituted by S.I. 1979/241, **art. 8(a)(ii)**
- F33** Words in s. 4(1) inserted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(c)**; S.I. 2005/1523, art. 2 (with art. 3)
- F34** Words in s. 4 repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), Sch. 6 para. 72, **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)
- F35** Words in s. 4(1) substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 1(d)**; S.I. 2005/1523, art. 2 (with art. 3)
- F36** Words in s. 4(1) repealed (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 29 Pt. I(3)**; S.I. 2005/1523, art. 2 (with art. 3)
- F37** S. 4(1): definitions of “package” and “packager” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(3)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**
- F38** Definition substituted by Finance Act 1990 (c. 29, SIF 40:1), s. 8
- F39** Words repealed by S.I. 1984/703, (N.I. 3) Sch. 6 para. 9(a) and Sch. 7
- F40** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 180**
- F41** S. 4(1): words in the definition of “the prescribed sum” (b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 20**
- F42** Para. (c) of the definition of “the prescribed sum” inserted by SI 1984/703, (N.I. 3) Sch. 6 para. 9(b)
- F43** Definition of “proof” repealed by S.I. 1979/241, **art. 8(a)(iv)**
- F44** S. 4(1): definition of “registered brewer” inserted (1.5.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 5(4)**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt. I**
- F45** S. 4(1): words in definition of “registered club” substituted (20.2.1997) by S.I. 1996/3159 (N.I. 23), art. 52(2), **Sch. 7 para. 1**
- F46** Para. (b) of the definition of “retailer” repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**
- F47** Definitions repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**
- F48** Words substituted by S.I. 1979/241, **art. 8(a)(iii)**

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- F49** Definition substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 Pt. II para. 11**
- F50** Words repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**
- F51** Words repealed by Territorial Sea Act 1987 (c. 49, SIF 29:1), **s. 3 Sch. 2**
- F52** Expression inserted by Territorial Sea Act 1987 (c. 49, SIF 29:1), s. 3, **Sch. 1 para. 5(1)**
- F53** Words substituted by S.I. 1979/241, **art. 8(b)**

Marginal Citations

- M1** 1979 c. 2
- M2** 1976 c.26
- M3** 1976 c. 66

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