



Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Alcoholic liquor duties

1 Low-strength wine, made-wine and cider.

(1) The ^{MI}Alcoholic Liquor Duties Act 1979 shall be amended as follows.

(2) In section 1 (the alcoholic liquors dutiable under the Act) in subsections (4) and (5) (definitions of “wine” and “made-wine”) after the words “any liquor” there shall in both cases be inserted “ which is of a strength exceeding 1.2 per cent and which is ”.

^{F1}(3)

(4) In section 59(1) (prohibition on rendering wine and made-wine sparkling) for paragraph (b) there shall be substituted the following paragraph—

“(b) is wine or made-wine of a strength exceeding 5.5 per cent.”.

(5) Subsections (2) and (4) above—

(a) shall apply in relation to liquor imported into, or produced in, the United Kingdom on or after 1st January 1995, and

(b) as regards any provision about liquor removed to the United Kingdom from the Isle of Man, shall also apply in relation to liquor so removed on or after that date.

(6) Subsection (3) above shall apply in relation to liquor imported into, or made in, the United Kingdom on or after 1st January 1995.

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

Textual Amendments

- F1** S. 1(3) omitted (1.9.2010) by virtue of [The Alcoholic Liquor Duties \(Definition of Cider\) Order 2010](#) (S.I. 2010/1914), arts. 1(2), **3(b)** (with art. 1(3))

Marginal Citations

- M1** 1979 c. 4.

2 Wine and made-wine: rates.

- (1) For the Table of rates of duty in Schedule 1 to the ^{M2}Alcoholic Liquor Duties Act 1979 (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (2) This section shall be deemed to have come into force on 1st January 1995.

Commencement Information

- I1** S. 2 in force on 1.1.1995: see s. 2(2).

Marginal Citations

- M2** 1979 c. 4.

3 Spirits, beer and cider: rates.

- (1) In section 5 of the ^{M3}Alcoholic Liquor Duties Act 1979 (spirits) for “£19.81” there shall be substituted “ £20.60 ”.
- (2) In section 36(1) of that Act (beer) for “£10.45” there shall be substituted “ £10.82 ”.
- (3) In section 62(1) of that Act (cider) for “£22.82” there shall be substituted “ £23.78 ”.
- (4) This section shall be deemed to have come into force on 1st January 1995.

Commencement Information

- I2** S. 3 in force on 1.1.1995: see s. 3(4).

Marginal Citations

- M3** 1979 c. 5.

4 Alcoholic ingredients relief.

- (1) Subject to the following provisions of this section, where any person proves to the satisfaction of the Commissioners that any dutiable alcoholic liquor on which duty has been paid has been—
- (a) used as an ingredient in the production or manufacture of a product falling within subsection (2) below, or
 - (b) converted into vinegar,
- he shall be entitled to obtain from the Commissioners the repayment of the duty paid thereon.

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

- (2) The products falling within this subsection are—
- (a) any beverage of an alcoholic strength not exceeding 1.2 per cent.,
 - (b) chocolates for human consumption which contain alcohol such that 100 kilograms of the chocolates would not contain more than 8.5 litres of alcohol, or
 - (c) any other food for human consumption which contains alcohol such that 100 kilograms of the food would not contain more than 5 litres of alcohol.
- (3) A repayment of duty shall not be made under this section in respect of any liquor except to a person who—
- ^{F2}(a)
 - ^{F2}(b)
 - ^{F2}(c)
 - (d) makes a claim for the repayment in accordance with the following provisions of this section; and
 - (e) satisfies the Commissioners ^{F3}...that the repayment claimed does not relate to any duty which has been repaid or drawn back prior to the making of the claim.
- (4) A claim for repayment under this section shall take such form and be made in such manner, and shall contain such particulars, as the Commissioners may direct, either generally or in a particular case.
- (5) Except so far as the Commissioners otherwise allow, a person shall not make a claim for a repayment under this section unless—
- (a) the claim relates to duty paid on liquor used as an ingredient or, as the case may be, converted into vinegar in the course of a period of three months ending not more than [^{F4}three years] before the making of the claim; ^{F5}...
 - ^{F5}(b)
- ^{F6}(6)
- (7) There may be remitted by the Commissioners any duty charged either—
- (a) on any dutiable alcoholic liquor imported into the United Kingdom at a time when it is contained as an ingredient in any chocolates or food falling within subsection (2)(b) or (c) above; or
 - (b) on any dutiable alcoholic liquor used as an ingredient in the manufacture or production in an excise warehouse of any such chocolates or food.
- (8) This section shall be construed as one with the ^{M4}Alcoholic Liquor Duties Act 1979, and references in this section to chocolates or food do not include references to any beverages.

Textual Amendments

- F2** S. 4(3)(a)-(c) omitted (1.2.2016) by virtue of [The Alcoholic Liquor Duties \(Alcoholic Ingredients Relief\) Regulations 2015 \(S.I. 2015/2050\)](#), regs. 1(2), **2(2)(a)** (with reg. 1(3))
- F3** Words in s. 4(3)(e) omitted (1.2.2016) by virtue of [The Alcoholic Liquor Duties \(Alcoholic Ingredients Relief\) Regulations 2015 \(S.I. 2015/2050\)](#), regs. 1(2), **2(2)(b)** (with reg. 1(3))
- F4** Words in s. 4(5)(a) substituted (1.2.2016) by [The Alcoholic Liquor Duties \(Alcoholic Ingredients Relief\) Regulations 2015 \(S.I. 2015/2050\)](#), regs. 1(2), **2(3)(a)** (with reg. 1(3))
- F5** S. 4(5)(b) and preceding word omitted (1.2.2016) by virtue of [The Alcoholic Liquor Duties \(Alcoholic Ingredients Relief\) Regulations 2015 \(S.I. 2015/2050\)](#), regs. 1(2), **2(3)(b)** (with reg. 1(3))

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

F6 S. 4(6) omitted (1.2.2016) by virtue of [The Alcoholic Liquor Duties \(Alcoholic Ingredients Relief\) Regulations 2015 \(S.I. 2015/2050\)](#), regs. 1(2), 2(4) (with reg. 1(3))

Marginal Citations

M4 1979 c. 4.

5 Denatured alcohol.

- (1) The liquors on which duty is charged under the ^{M5}Alcoholic Liquor Duties Act 1979 shall not include any denatured alcohol; and any duty so charged on liquor which has become denatured alcohol before the requirement to pay the duty takes effect shall be remitted.
- (2) In this section—
 - “denatured alcohol” means any dutiable alcoholic liquor which has been subjected to the process of being mixed in the prescribed manner with a prescribed substance; and
 - “prescribed” means prescribed by the Commissioners by regulations made by statutory instrument.
- (3) The power of the Commissioners to make regulations defining denatured alcohol for the purposes of this section shall include—
 - (a) power, in prescribing any substance or any manner of mixing a substance with a liquor, to do so by reference to such circumstances or other factors, or to the approval or opinion of such persons (including the authorities of another member State), as they may consider appropriate;
 - (b) power to make different provision for different cases; and
 - (c) power to make such supplemental, incidental, consequential and transitional provision as the Commissioners think fit;

and a statutory instrument containing any regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) Sections [^{F7}13A to 16] of the ^{M6}Finance Act 1994 (review and appeals) shall have effect in relation to any decision which—
 - (a) is made under or for the purposes of any regulations under this section, and
 - (b) is a decision given to any person as to whether a manner of mixing any substance with any liquor is to be, or to continue to be, approved in his case, or as to the conditions subject to which it is so approved,

as if that decision were a decision [^{F8}falling within section 13A(2)(j) of that Act].
- (5) Schedule 2 to this Act (which contains amendments for or in connection with the application to all denatured alcohol of provisions of the Alcoholic Liquor Duties Act 1979 relating to methylated spirits and also makes a consequential amendment of the ^{M7}Finance Act 1994) shall have effect.
- (6) This section and Schedule 2 to this Act shall come into force on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different purposes.
- (7) An order under subsection (6) above may make such transitional provisions and savings as appear to the Commissioners to be appropriate in connection with the bringing into force by such an order of any provision for any purposes.

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

(8) This section shall be construed as one with the ^{M8}Alcoholic Liquor Duties Act 1979.

Textual Amendments

- F7** Words in s. 5(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 231(2)**
- F8** Words in s. 5(4) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 231(3)**

Modifications etc. (not altering text)

- C1** S. 5 excluded (1.8.2021) by [S.I. 1995/2518](#), regs. 133AB(g), **133L** (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**, 47)

Commencement Information

- I3** S. 5 in force at 1.7.2005 by [S.I. 2005/1523](#), **art. 2(a)** (with art. 3)

Marginal Citations

- M5** 1979 c. 4.
M6 1994 c. 9.
M7 1979 c. 4.
M8 1979 c. 4.

Status:

Point in time view as at 01/08/2021.

Changes to legislation:

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