The claims defining the invention are as follows:

1. A non-aqueous orally bioavailable liquid formulation comprising at least 7 wt% of the total formulation of propylene glycol and an effective amount of an angiotensin converting enzyme inhibitor selected from the group consisting of enalapril, benazepril, cilazapril, delapril, imidapril, moexipril, spirapril, temocapril, trandolapril, ramipril, quinapril, perindopril, lisinopril and pharmaceutically and veterinary acceptable salts thereof.

2. The formulation of claim 1, wherein the angiotensin converting enzyme inhibitor is selected from the group consisting of enalapril, benazepril and pharmaceutically and veterinary acceptable salts thereof.

3. The liquid formulation of any one of claims 1 or 2, further comprising one or more further active agents.

4. The formulation of claim 3, wherein the further active agent is a diuretic.

5. The formulation of claim 4, wherein the diuretic is selected from the group consisting of furosemide, hydrochlorothiazide, chlorthalidone, bumetanide, ethacrynic acid, torasemide, chlorothiazide, spironolactone, triamterene, amiloride and pharmaceutically or veterinary salts thereof, or a combination thereof.

6. The formulation of claim 5, wherein the diuretic is furosemide or a pharmaceutically or veterinary acceptable salt thereof.

7. The formulation of claim 3, wherein the further active agent is present in an amount of about 0.1 wt% to about 50 wt% of the total formulation.

8. The formulation of any one of claims 1 to 7, wherein the angiotensin converting enzyme inhibitor is present in an amount of about 0.1 wt% to about 50 wt% of the total formulation.

9. The formulation of any one of claims 1 to 8, wherein the formulation further comprises one or more pharmaceutically or veterinary acceptable excipient(s).

10. The formulation of claim 9, wherein the pharmaceutically or veterinary acceptable excipient is selected from the group consisting of a surfactant, a viscosity modifier, a flavour enhancer, a preservative, and a solvent or a combination thereof.

11. The formulation of claim 10, wherein the surfactant is selected from the group consisting of acetoglycerides, diethylene glycol esters, diethylene glycol ethers, ethylene glycol esters, glyceryl behenate, glyceryl mono- and di-esters, glyceryl monocaprylocaprate, glyceryl monolinoleate, glyceryl mono-oleate, glyceryl stearates, macrogol cetostearyl ethers, macrogol/glycerol esters, macrogol 6 glyceryl caprylocaprate, macrogol 20 glyceryl monostearate, macrogol 15 hydroxystearate, macrogol laurates, macrogol lauril ethers, macrogol monomethyl ethers, macrogol oleates, macrogol oleyl ethers, macrogol 40 sorbitol heptaoleate, macrogol stearates, macrogolglycerol cocoates, nonoxinols, octoxinols, oleyl oleate, palmitic acid, poloxamers, polyoxyl castor oils, polyoxyl hydrogenated castor oils, polysorbates (e.g. polysorbate 80, polysorbate 60, polysorbate 40, polysorbate 20, etc.), polyvinyl alcohol, propylene glycol caprylates, propylene glycol diacetate, propylene glycol laurates, propylene glycol monopalmitostearate, quillaia, sorbitan esters, sucrose esters, triglycerol diisostearate, and tyloxapol, or a combination thereof.

12. The formulation of claim 10, wherein the viscosity modifier is selected from the group consisting of polyethylene glycol, polypropylene glycol, microcrystalline cellulose, polyvinyl pyrrolidine and hydroxypropyl cellulose, or a combination thereof.

13. The formulation of any one of claims 10 or 12, wherein the viscosity modifier is present in an amount of about 0.05 wt% to about 50 wt% of the total formulation.

14. The formulation of claim 10, wherein the preservative is selected from the group consisting of benzoic acid, sodium benzoate, sodium propionate, sorbic acid, benzyl alcohol, bronopol, chlorbutol, phenoxyethanol, *o*-phenoxyethanol, chlorhexidine salts, hydroxybenzoate derivatives, phenylmercuric salts, thiomersal, chlorocresol, cresol, phenol, benzalkonium chloride, cetrimide, alpha-tocopherol, ascorbic acid, sodium ascorbate, butylated hydroxyanisole, butylated hydroxytoluene and sodium metabisulfite, or a combination thereof.

15. The formulation of any one of claims 10 or 14, wherein the preservative is present in an amount of about 0.001 wt% to 10 wt% of the total formulation.

16. The formulation of claim 10, wherein the flavour enhancer is selected from the group consisting of acesulfame potassium, alitame, aspartame, acesulfame, benzaldehyde, caramel, cyclamic acid, denatonium benzoate, dibutyl sebacate, erythritol, ethyl acetate, ethyl cinnamate, ethyl maltol, ethyl vanillin, maltol, monosodium glutamate, neohesperidin dihydrochalcone, neotame, raspberry, red cherry, saccharin, saffron,

stevioside, sucrose octa-acetate, thaumatin, theobroma, tributyl acetylcitrate, vanilla, vanillin, xylitol, dextrose, sucrose or glucose, or a combination thereof.

17. The formulation of any one of claims 10 or 16, wherein the flavour enhancer is present in an amount of about 0.1 wt% to about 40 wt% of the total formulation.

18. The formulation of claim 10, wherein the solvent is selected from the group consisting of glycerol, ethanol, propenol, butanol, amyl acetate, amylene hydrate, butylenes glycol, glycerol formol, hexylene glycol, polyethylene glycol, PEG300, glycofurol, pyrrolidone, propylene glycol diacetate, canola oil, olive oil, castor oil and peanut oil, or a combination thereof.

19. The formulation of any one of claims 1 to 18 which is a veterinary or a human pharmaceutical formulation.

20. The formulation of claim 19 which is a veterinary formulation.

21. A process for the preparation of the non-aqueous orally bioavailable formulation of any one of claims 1 to 20 which comprises mixing an effective amount of an angiotensin converting enzyme inhibitor selected from the group consisting of enalapril, benazepril, cilazapril, delapril, imidapril, moexipril, spirapril, temocapril, trandolapril, ramipril, quinapril, perindopril, lisinopril and pharmaceutically and veterinary acceptable salts thereof with at least 7 wt% of the total formulation of propylene glycol.

22. A kit comprising a first formulation comprising: an effective amount of an angiotensin converting enzyme inhibitor selected from the group consisting of enalapril, benazepril, cilazapril, delapril, imidapril, moexipril, spirapril, temocapril, trandolapril, ramipril, quinapril, perindopril, lisinopril and pharmaceutically and veterinary acceptable salts thereof and a second formulation comprising a further active agent, wherein the first and second formulations are held separately and the first formulation comprises at least 7 wt% of the total formulation of propylene glycol.

23. Use of the non-aqueous orally bioavailable liquid formulation of any one of claims 1 to 20 in the manufacture of a medicament for the treatment of cardiac disease and/or hypertension in a subject in need thereof.

24. The use of claim 23, wherein cardiac disease is a primary heart disease selected from the group consisting of: congestive heart failure (CHF), acute CHF, chronic CHF, decompensated endocardiosis (DCE), dilated cardiomyopathy (DCM), asymptomatic

(occult) CHF, asymptomatic DCM, and chronic valvular heart disease, or a combination thereof.

25. The use of claim 23, wherein cardiac disease is a secondary heart disease and is selected from the group consisting of: cardiovascular dysfunction and impaired renal perfusion during anaesthesia, shock, gastric dilation, volvulus, myocardial ischaemia, and renal ischaemia, or a combination thereof.

26. The use of claim 23, wherein the subject is a companion animal.

27. The use of claim 26, wherein the subject is a dog or a cat.