

SCHEDULES

SCHEDULE 5

DECISIONS SUBJECT TO REVIEW AND APPEAL

The Alcoholic Liquor Duties Act 1979

- 3 (1) The following decisions under or for the purposes of the Alcoholic Liquor Duties Act 1979, that is to say—
- (a) any decision for the purposes of section 6 (power to exempt angostura bitters) as to whether or not to give a direction that any bitters are to be treated as not being spirits or as to the conditions subject to which any such direction is given;
 - (b) any decision for the purposes of section 7 (exemption of spirits used for medical purposes) as to whether or not to recognise any article as used for medical purposes;
 - (c) any decision for the purposes of section 8 (remission of duty on spirits used for medical purposes etc.)—
 - (i) as to the use to which any article is or is to be put or as to the purposes for which it is or is to be used; or
 - (ii) as to the conditions subject to which the receipt and delivery of any spirits is permitted as mentioned in that section;
 - (d) any decision for the purposes of section 9 or 10 (remission of duty on spirits for methylation or for use in art or manufacture) as to whether or not permission or authorisation for any person to receive, or for the delivery of, any spirits without payment of duty is to be granted or withdrawn or as to the conditions subject to which any such permission or authorisation is granted;
 - (e) any decision as to whether or not any goods are to be directed under section 11 (goods not for human consumption) to be treated as not containing spirits or as to the conditions subject to which any goods are directed to be so treated;
 - (f) any decision for the purposes of section 12 (licences to manufacture spirits) as to whether or not a licence under that section is to be granted or as to the suspension or revocation of such a licence or as to the conditions subject to which such a licence is granted;
 - (g) any decision for the purposes of section 15 (distillers' warehouses)—
 - (i) as to whether or not any approval is to be given to any place as a warehouse or any consent is to be given to any alteration in or addition to any warehouse;
 - (ii) as to the conditions subject to which any approval or consent is given for the purposes of that section; or
 - (iii) for the withdrawal of any such approval or consent;
 - (h) any decision for the purposes of section 18 (licences for rectifiers and compounders)—

Status: This is the original version (as it was originally enacted).

- (i) as to whether or not any person is to be granted a licence as a rectifier or compounder or permission to compound spirits without a licence;
 - (ii) as to the conditions subject to which any such licence or permission is granted; or
 - (iii) as to the revocation or withdrawal of any such licence or permission;
- (i) any decision for the purposes of section 32 (transfer of spirits in a distiller's warehouse) as to whether or not any person is to be required to give any security for the payment of any duty or as to the form or amount of, or the conditions of, any such security;
 - (j) any decision as to whether or not drawback is to be allowed in any case under section 42 (drawback on exportation etc.) or as to the conditions subject to which drawback is so allowed;
 - (k) any decision as to whether or not any duty is to be remitted or repaid under section 44 (remission or repayment of duty on beer used for the purposes of research or experiment) or as to the conditions subject to which any duty is so remitted or repaid;
 - (l) any decision for the purposes of section 49A as to whether or not any drawback is to be set against an amount chargeable in respect of excise duty on beer or as to the conditions subject to which any drawback is set against any such amount;
 - (m) any decision as to whether or not any permission for the purposes of section 57 or 58 (mixing of made-wine or wine with spirits) is to be given or withdrawn or as to the conditions subject to which any such permission is given;
 - (n) any decision as to whether or not any permission for the purposes of subsection (1) or (2) of section 69 (restrictions applying to wholesalers and retailers of spirits) is to be given or withdrawn or as to the conditions subject to which any such permission is given;
 - (o) any decision as to whether or not an authorisation or licence for the purposes of section 75 (methylated spirits and denatured alcohol) is to be granted to any person or as to the revocation or suspension of any such authorisation or licence.
- (2) Any decision which is made under or for the purposes of any regulations under section 13 or 77 of the Alcoholic Liquor Duties Act 1979 (regulation of the manufacture of spirits, methylated spirits and denatured alcohol) and is a decision as to whether or not any premises, plant or process is to be, or to continue to be, approved for any purpose or as to the conditions subject to which any premises, plant or process is so approved.
- (3) Any decision which is made under or for the purposes of section 55, or any regulations under section 56, of the Alcoholic Liquor Duties Act 1979 (regulation of the making of wine and made-wine) and is a decision as to whether or not a licence under that section is to be granted or cancelled.