



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VI

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

[^{F1}64A Retail containers of certain alcoholic liquors to be stamped

Schedule 2A to this Act (duty stamps) has effect.]

Textual Amendments

- F1** S. 64A inserted (with effect in accordance with s. 4(5) of the amending Act) by [Finance Act 2004](#) (c. 12), s. 4(1); S.I. 2006/201, art. 2

65 Excise licence for dealing wholesale in certain alcoholic liquors.

- (1) **F2**
(8) **F3**

Textual Amendments

- F2** S. 65(1)–(7) repealed by [Finance Act 1981](#) (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, [Sch. 19 Pt. III](#) Note 1
F3 S. 65(8) repealed by [Finance Act 1981](#) (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, [Sch. 19 Pt. III](#)

Status: Point in time view as at 17/07/2012.

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

Textual Amendments

F4 S. 66 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss. 11(1), 139(6), [Sch. 19 Pt. III](#) Note 1

[66A ^{F5} Blending of alcoholic liquors.

- (1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—
 - (a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but
 - (b) not all of which fall within the same one of those paragraphs,
 except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—
 - (a) fall within the same paragraph of section 1(1) above, but
 - (b) are not all of the same alcoholic strength,
 except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (3) In relation to the blending of particular alcoholic liquors—
 - (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
 - (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
 - (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;
 - (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.
- (4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.
- (5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.
- (6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.
- (7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
 - (a) the liquor which is the product of the blending;
 - (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.
- (8) In this section any reference to blending liquors includes a reference to otherwise mixing them.]

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Textual Amendments

F5 S. 66A inserted (27.7.1993 with application in relation to the blending or other mixing of alcoholic liquors on or after that date) by 1993 c. 34, s. 5(1)(4).

^{F6}67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers.

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Textual Amendments

F6 S. 67 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(k), Sch. 26 Pt. 1(1)

68 **^{F7}**

Textual Amendments

F7 S. 68 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20 and Sch. 19 Pt. III

^{F8}69 Miscellaneous provisions as to wholesalers and retailers of spirits.

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Textual Amendments

F8 S. 69 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(l), Sch. 26 Pt. 1(1)

70 **^{F9}**

Textual Amendments

F9 S. 70 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 Pt. II para. 20, Sch. 19 Pt. III Note 1

^{F10}71 Penalty for mis-describing liquor as spirits.

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Textual Amendments

F10 S. 71 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(m), Sch. 26 Pt. 1(1)

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^{F11}71A

Textual Amendments

F11 S. 71A inserted by Finance Act 1985 (c. 54, SIF 40:1), s. 6, **Sch. 3 para. 4(2)** and repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2, para. 19, **Sch. 19**, Pt.II; S.I. 1993/1152, art. 3(2), **Sch.1 Pt. II**.

^{F12}72

Textual Amendments

F12 S. 72 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 20, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

73 ^{F13}

Textual Amendments

F13 S. 73 repealed by Finance Act 1989 (c. 26, SIF 40:1), ss. 5, 187(1), **Sch. 17 Pt. I**

^{F14}74 **Liquor to be deemed wine or spirits.**

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Textual Amendments

F14 S. 74 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(n), **Sch. 26 Pt. 1(1)**

[^{F15}Denatured alcohol]

Textual Amendments

F15 Words in cross-heading substituted (1.7.2005) by virtue of Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, **art. 2** (with art. 3)

75 **Licence or authority to manufacture and deal wholesale in [^{F16}denatured alcohol].**

- (1) The Commissioners may authorise any distiller, rectifier or compounder to [^{F16}denatured alcohol], and any person so authorised is referred to in this Act as an “authorised [^{F17}denaturer]”.

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(2) No person other than an authorised [^{F17}denaturer] shall [^{F17}denature][^{F18}dutiable alcoholic liquor] or deal wholesale in [^{F16}denatured alcohol] unless he holds an excise licence as a [^{F17}denaturer] under this section.

^{F19}(3)

^{F20}(4)

(5) [^{F21}Where any person], not being an authorised [^{F17}denaturer, [^{F17}denatures][^{F18}dutiable alcoholic liquor] otherwise than under and in accordance with a licence under this section [^{F22}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

(6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.

(7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of [^{F16}denatured alcohol] of not less than [^{F23}20 litres] or such smaller quantity as the Commissioners may by regulations specify.]

Textual Amendments

- F16** Words in s. 75 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 5\(d\)](#); S.I. 2005/1523, [art. 2](#) (with [art. 3](#))
- F17** Words in s. 75 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 5\(a\)](#); S.I. 2005/1523, [art. 2](#) (with [art. 3](#))
- F18** Words in s. 75 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\), s. 5\(6\), Sch. 2 para. 5\(c\)](#); S.I. 2005/1523, [art. 2](#) (with [art. 3](#))
- F19** S. 75(3) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\), ss. 8\(2\)\(a\), 114, Sch. 23 Pt. IV](#)
- F20** S. 75(4) repealed by [Finance Act 1986 \(c. 41, SIF 40:1\), s. 114, Sch. 23 Pt. IV](#)
- F21** Words in s. 75(5) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 45\(a\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#)
- F22** Words in s. 75(5) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. II para. 45\(b\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#)
- F23** Words substituted by [S.I. 1979/241, art. 33](#)

Modifications etc. (not altering text)

- C1** S. 75 extended (27.7.1993) by [1993 c. 34, s. 8\(2\)](#).

^{F24}76

Textual Amendments

- F24** S. 76 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\), ss. 11\(1\), 139\(6\), Sch. 8 para. 22, Sch. 19 Pt. III](#)

77 Power to make regulations relating to [^{F25}denatured alcohol].

(1) The Commissioners may with a view to the protection of the revenue make regulations—

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- (a) regulating the [^{F26}denaturing] of [^{F27}dutiable alcoholic liquor] and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of [^{F25}denatured alcohol];
- ^{F28}(b)
- (c) permitting [^{F27}dutiable alcoholic liquor] to be [^{F29}denatured] in warehouse;
- (d) permitting [^{F30}dealing wholesale (within the meaning of section 75 above) without a licence in] such [^{F25}denatured alcohol] as may be specified in the regulations;
- (e) regulating the importation, receipt, removal, storage and use of [^{F27}dutiable alcoholic liquor] for [^{F26}denaturing];
- (f) regulating the storage and removal of substances to be used in [^{F26}denaturing][^{F27}dutiable alcoholic liquor];
- (g) prescribing the manner in which account is to be kept of stocks of [^{F25}denatured alcohol] in the possession of authorised or licensed [^{F29}denaturers] and of retailers of [^{F25}denatured alcohol];
- (h) for securing any duty chargeable in respect of [^{F25}denatured alcohol] of any class.
- (2) Different regulations may be made under this section with respect to different classes of [^{F25}denatured alcohol] or different kinds of [^{F25}denatured alcohol] of any class [^{F31}and, without prejudice to the generality of subsection (1) above, regulations under this section may—
- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection, and
- ^{F32}(aa) [frame any provision of the regulations with respect to the supply, receipt or use of denatured alcohol by reference to matters to be contained from time to time in a notice published in accordance with the regulations by the Commissioners and having effect until withdrawn in accordance with the regulations; and]
- (b) impose or provide for the imposition by regulations of requirements on authorised or licensed [^{F29}denaturers] and on retailers of [^{F25}denatured alcohol] to keep and preserve records relating to their businesses as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.]
- ^{F33}(2A) Where any documents removed under the powers conferred by subsection (2)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.]
- (3) If any person contravenes or fails to comply with any regulation under this section, [^{F34}or with any condition, restriction or requirement imposed under such a regulation, [^{F35}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)]]].
- (4) If, save as permitted by any regulation under this section, any person [^{F36}deals wholesale (within the meaning of section 75 above) in][^{F25}denatured alcohol] otherwise than under and in accordance with a licence under section 75 ^{F37}... above, [^{F38}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (5) Any [^{F27}dutiable alcoholic liquor] or [^{F25}denatured alcohol] in respect of which [^{F39}there is such a contravention or failure to comply as is mentioned in subsection (3)

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above or any such dealing as is mentioned in subsection (4) above] shall be liable to forfeiture.

^{F40}(6)

Textual Amendments

- F25** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, art. 2 (with art. 3)
- F26** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(b)**; S.I. 2005/1523, art. 2 (with art. 3)
- F27** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(c)**; S.I. 2005/1523, art. 2 (with art. 3)
- F28** S. 77(1)(b) 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)
- F29** Words in s. 77 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(a)**; S.I. 2005/1523, art. 2 (with art. 3)
- F30** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(a)**
- F31** S. 77(2) and words inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
- F32** S. 77(2)(aa) inserted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 6**; S.I. 2005/1523, art. 2 (with art. 3)
- F33** S. 77(2A) inserted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(b)(c)**
- F34** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), s. 11(1), **Sch. 8 para. 23(d)**
- F35** Words in s. 77(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(1)** (with s. 19(3)); S.I. 1994/2679, art. 3
- F36** Words substituted by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F37** Words repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11(1), 139(6), Sch. 8 para. 23(d), **Sch. 19 Pt. III**
- F38** Words in s. 77(4) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(2)** (with s. 19(3)); S.I. 1994/2679, art. 3
- F39** Words in s. 77(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. II para. 46(3)** (with s. 19(3)); S.I. 1994/2679, art. 3
- F40** S. 77(6) repealed (S.) (1.9.2009 at 5.00 a.m.) by Licensing (Scotland) Act 2005 (asp 16), s. 150(2), **sch. 7** (with s. 143); S.S.I. 2007/472, art. 3

Modifications etc. (not altering text)

- C2** S. 77 extended (27.7.1993) by 1993 c. 34, s. 8(2).
- C3** S. 77(1)(e) extended (27.7.1993) by 1993 c. 34, s. 8(2)(b).

[^{F41}78 Defaults in respect of denatured alcohol.

- (1) This subsection applies if, at any time when an account is taken and a balance struck of the quantity of any kind of denatured alcohol in the possession of an authorised or licensed denaturer, there is a difference between—
- the quantity (“the actual amount”) of the dutiable alcoholic liquor of any description in the denatured alcohol in his possession; and
 - the quantity (“the proper amount”) of dutiable alcoholic liquor of that description which, according to any such accounts as are required to be kept by virtue of any regulations under section 77 above, ought to be in the denatured alcohol in his possession.

Status: Point in time view as at 17/07/2012.

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

- (2) Subsection (1) above shall not apply if the difference constitutes—
- (a) an excess of the actual amount over the proper amount of not more than 1 per cent. of the aggregate of—
 - (i) the quantity of dutiable alcoholic liquor of the description in question in the balance of dutiable alcoholic liquor struck when an account was last taken; and
 - (ii) the quantity of dutiable alcoholic liquor of that description which has since been lawfully added to the denaturer's stock;
 or
 - (b) a deficiency such that the actual amount is less than the proper amount by not more than 2 per cent. of that aggregate.
- (3) If, where subsection (1) above applies, the actual amount exceeds the proper amount, the relevant amount of any dutiable alcoholic liquor of the description in question which is in the possession of the denaturer shall be liable to forfeiture; and for this purpose the relevant amount is the amount corresponding to the amount of the excess or such part of that amount as the Commissioners consider appropriate.
- (4) If, where subsection (1) above applies, the actual amount is less than the proper amount, the denaturer shall, on demand by the Commissioners, pay on the amount of the deficiency, or on such part of it as the Commissioners may specify in the demand, the duty payable on dutiable alcoholic liquor of the description comprised in the deficiency.
- (5) If any person—
- (a) supplies to another, in contravention of any regulations under section 77 above, any denatured alcohol containing dutiable alcoholic liquor of any description, or
 - (b) uses any such denatured alcohol in contravention of any such regulations,
- that person shall, on demand by the Commissioners, pay on the amount of dutiable alcoholic liquor of that description comprised, at the time of its supply or use, in the denatured alcohol that is so supplied or used, or on such part of it as the Commissioners may specify, the duty payable on dutiable alcoholic liquor of that description.
- (6) Any supply of denatured alcohol to a person who—
- (a) by virtue of any regulations under section 77 above is prohibited from receiving it unless authorised to do so by or under the regulations, and
 - (b) is not so authorised in the case of the denatured alcohol supplied to him,
- shall be taken for the purposes of subsection (5) above to be a supply in contravention of those regulations.
- (7) A demand made for the purposes of subsection (4) or (5) above shall be combined, as if there had been a default such as is mentioned in that section, with an assessment and notification under section 12 of the ^{M1}Finance Act 1994 (assessments to excise duty) of the amount of duty due in consequence of the making of the demand.]

Textual Amendments

F41 S. 78 substituted (1.7.2005) by [Finance Act 1995 \(c. 4\)](#), s. 5(6), [Sch. 2 para. 7](#); [S.I. 2005/1523](#), art. 2 (with [art. 3](#))

Status: Point in time view as at 17/07/2012.

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

Marginal Citations

M1 1994 c. 9.

79 Inspection of premises, etc.

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive [^{F42}denatured alcohol], and may inspect and examine any [^{F42}denatured alcohol] thereon and take samples of any [^{F42}denatured alcohol] or of any goods containing [^{F42}denatured alcohol], paying a reasonable price for each sample.

Textual Amendments

F42 Words in s. 79 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), Sch. 2 para. 5(d); S.I. 2005/1523, art. 2 (with art. 3)

Modifications etc. (not altering text)

C4 S. 79 extended (27.7.1993) by 1993 c. 34, s. 8(2)(a).

80 Prohibition of use of [^{F43}denatured alcohol], etc. as a beverage or medicine.

(1) If any person—

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
- (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable on summary conviction to a penalty of [^{F44}level 3 on the standard scale] and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

- (a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify; or
- (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above; or
- (c) in any art or manufacture,

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or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.

- (3) The liquors to which this section applies are [^{F43}denatured alcohol], methyl alcohol, and any mixture containing [^{F43}denatured alcohol] or methyl alcohol.

Textual Amendments

- F43** Words in s. 80 substituted (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), **Sch. 2 para. 5(d)**; S.I. 2005/1523, art. 2 (with art. 3)
- F44** Words substituted (E.W.) by virtue of Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**; (S.) by virtue of Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G**; and (N.I.) by S.I. 1984/703 (N.I. 3), **arts. 5, 6**

Modifications etc. (not altering text)

- C5** S. 80 extended (27.7.1993) by 1993 c. 34, **s. 8(2)(a)**.

Still licences

81 ^{F45}

Textual Amendments

- F45** S. 81 repealed by Finance Act 1986 (c. 41, SIF 40:1), **ss. 8(2)(b), 114**, Sch. 23 Pt. IV

^{F46}**82** **Power to make regulations with respect to stills.**

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Textual Amendments

- F46** S. 82 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 5(1)(o), **Sch. 26 Pt. 1(1)**

83 ^{F47}

Textual Amendments

- F47** S. 83 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. IV**

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

84 ^{F48}

Status: Point in time view as at 17/07/2012.

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

Textual Amendments

F48 S. 84 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), **Sch. 19 Pt. III** Note 1

85 **F49**

Textual Amendments

F49 S. 85 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

86 Reduced duty on certain part-year licences.

(1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—

- (a) **F50**
- (b) **F51**

(2) **F52**

(3) **F53**

Textual Amendments

F50 S. 86(1)(a) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

F51 S. 86(1)(b)—(d) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

F52 S. 86(2) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III** Note 1

F53 S. 86(3) repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

87, 88. **F54**

Textual Amendments

F54 Ss. 87, 88 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), ss.11(1), 139(6), Sch. 8 Pt. II para. 20, **Sch. 19 Pt. III**

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