

Status: Point in time view as at 26/03/2015.

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

SCHEDULES

[^{F1}SCHEDULE 2B

PENALTIES FOR CONTRAVENTIONS OF PART 6A

Textual Amendments

F1 Sch. 2B inserted (26.3.2015) by Finance Act 2015 (c. 11), s. 54(5)(8)

Assessment

- 6 (1) Where P becomes liable for a penalty under this Schedule, the Commissioners must—
- (a) assess the penalty,
 - (b) notify P, and
 - (c) state in the notice the contravention in respect of which the penalty is assessed.
- (2) A penalty under this Schedule must be paid before the end of the period of 30 days beginning with the day on which notification of the penalty is issued.
- (3) An assessment is to be treated as an amount of duty due from P under this Act and may be recovered accordingly.
- (4) An assessment of a penalty under this Schedule may not be made later than one year after evidence of facts sufficient in the opinion of the Commissioners to indicate the contravention comes to their knowledge.
- (5) Two or more contraventions may be treated by the Commissioners as a single contravention for the purposes of assessing a penalty under this Schedule.]

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