



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART II **U.K.**

#### SPIRITS

##### *Reliefs from excise duty*

### 11 **Relief from duty on imported goods not for human consumption containing spirits. **U.K.****

[<sup>F1</sup>(1)] On the importation of goods not for human consumption containing spirits as a part or ingredient thereof, the Commissioners may, subject to such conditions as they may think fit to impose, direct the goods to be treated for the purposes of the charge of duty on spirits (and in particular the charge under section 126 of the Management Act) as not containing spirits.

[<sup>F2</sup>(2) Subsection (3) below applies if—

- (a) the Commissioners make a direction under subsection (1) above, but
- (b) it turns out that the goods were for human consumption.

(3) In such a case the Commissioners—

- (a) may assess as being excise duty due from the relevant person an amount equal to the duty that would have been chargeable on the goods if the direction had not been made, and
- (b) may notify him or his representative accordingly.

(4) The reference in subsection (3) above to the relevant person is to the importer or (if different) the person who sought the direction.]

#### Textual Amendments

**F1** Word in s. 11 inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 3(2)**; S.I. 1998/2243, **art. 2**

**F2** S. 11(2)-(4) inserted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 3(3)**; S.I. 1998/2243, **art. 2**

**Status:**

Point in time view as at 01/10/1998. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 11.