



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART III

#### BEER

#### *[<sup>F1</sup>Reduced rates of excise duty*

#### **[<sup>F1</sup>36H Power to vary reduced rate provisions**

- (1) The Treasury may by order made by statutory instrument make provision amending this Act for the purpose of causing [<sup>F2</sup>general beer duty] to be charged on a description of beer—
  - (a) at a reduced rate instead of at the standard rate;
  - (b) at the standard rate instead of at a reduced rate;
  - (c) at a different reduced rate.
- (2) In this section—

“reduced rate” means a rate lower than the standard rate, and  
“the standard rate” means the rate specified by section 36(1AA)(a) above.
- (3) An order under subsection (1) above may—
  - (a) make different provision for different cases;
  - (b) make such consequential amendments in this Act and other enactments as appear to the Treasury to be necessary or expedient;
  - (c) make such other consequential provision, and such incidental and transitional provision, as appears to the Treasury to be necessary or expedient.
- (4) A statutory instrument by which there is made an order under subsection (1) above shall be laid before the House of Commons after being made.

Unless the instrument is approved by the House of Commons before the expiration of 28 days beginning with the date on which the instrument was made, the order shall cease to have effect on the expiration of that period.

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*Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.*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 36H. (See end of Document for details)*

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Where the order so ceases to have effect, that does not prejudice—

- (a) anything previously done under the order, or
- (b) the making of a new order.

In reckoning any such period of 28 days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.]

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#### **Textual Amendments**

- F1** Ss. 36A-36H inserted (retrospective to 1.6.2002 (except s. 36H in force at 24.7.2002)) by [Finance Act 2002 \(c. 23\)](#), s. 4, [Sch. 1 para. 2](#)
- F2** Words in s. 36H(1) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 9](#)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Section 36H.