



# Alcoholic Liquor Duties Act 1979

## 1979 CHAPTER 4

### PART III

#### BEER

#### *[<sup>F1</sup>Producing] of beer*

#### **[<sup>F1</sup>49A Drawback allowable to [<sup>F2</sup>registered brewer.]**

- (1) For the purpose of any claim for drawback by a [<sup>F3</sup>registered brewer or person registered under section 41A above] in respect of duty charged on beer, duty which has been determined in accordance with regulations under [<sup>F4</sup>section 49(1)(e)] above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a [<sup>F5</sup>registered brewer or person registered under section 41A above] in respect of beer may be set against any amount to which [<sup>F6</sup>he] is chargeable [<sup>F7</sup>in respect of [<sup>F8</sup>any excise] duty on beer] and, in relation to a [<sup>F5</sup>registered brewer or person registered under section 41A above], any reference in this Act or the Management Act to drawback payable shall be construed accordingly.]

#### **Textual Amendments**

- F1** S. 49A inserted by [Finance Act 1986 \(c. 41, SIF 40:1\), s. 4\(2\)](#)
- F2** Words in s. 49A substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 1\(a\); S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II.](#)
- F3** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(1\)\(a\); S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II.](#)
- F4** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(1\)\(b\); S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II.](#)
- F5** Words in s. 49A(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(2\)\(a\); S.I. 1993/1152, art. 3\(2\), Sch. 1 Pt. II.](#)

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*Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.*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 49A. (See end of Document for details)*

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- F6** Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F7** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(c)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F8** Words in s. 49A(2) substituted (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 1 para. 12**

**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 49A.