

Status: Point in time view as at 01/01/1995.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part II. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART II

AMENDMENTS OF ^{M1}ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

- M1** 1979 c. 4.

Ascertainment of volume etc. of alcoholic liquors from labels etc.

- 10 After subsection (3) of section 2 there shall be inserted—
- “(3A) Without prejudice to the generality of subsection (3) above, regulations under that subsection may provide that for the purpose of charging duty on any spirits, wine or made-wine contained in any bottle or other container, the strength, weight or volume of the spirits, wine or made-wine may be ascertained by reference to any information given on the bottle or other container by means of a label or otherwise or to any documents relating to the bottle or other container.”.

Definitions of “wholesale” and “wholesaler”

- 11 For the definitions of “wholesale” and “wholesaler” in section 4(1) there shall be substituted—
- ““wholesale”, in relation to dealing in dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not less than the following, namely—
- (a) in the case of spirits, wine or made-wine, 9 litres or 1 case; or
 - (b) in the case of beer or cider, 20 litres or 2 cases;
- “wholesaler” means a person who deals wholesale in dutiable alcoholic liquor;”.

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Regulations about manufacture of spirits

12 In section 13—

(a) after subsection (1) there shall be inserted—

“(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
- (b) impose or provide for the imposition of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer 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.

(1B) Where any documents removed under the powers conferred by subsection (1A)(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.”;

(b) in subsection (3) after the words “subsection (1) above” there shall be inserted the words “ or with any condition, restriction or requirement imposed under such a regulation ”^{F1} . . . ;

^{F2}(c)

Textual Amendments

- F1** Words in Sch. 8 para. 12(b) repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, Sch. 26 Pt. III; S.I. 1994/2679, art. 3
- F2** Sch. 8 para. 12(c) repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, Sch. 26 Pt. III; S.I. 1994/2679, art. 3

Attenuation charge for distilled spirits

13 In section 14(2) for the words “8.8 degrees” in both places where they occur there shall be substituted the words “ 8 degrees ”

Distillers’ warehouses

14 In section 15—

(a) for subsection (2) there shall be substituted—

“(2) The Commissioners may approve such a place of security for such periods and subject to such conditions as they think fit.” ;

(b)^{F3}

(c) in subsection (7) after the words “subsection (6) above” there shall be inserted the words “ or with any condition, restriction or requirement imposed under such a regulation ”^{F4} . . .

^{F5}(d)

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Textual Amendments

- F3** Sch. 8 paras. 2(b), 14(b) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. I**
- F4** Words in Sch. 8 para. 14(c) repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III**; S.I. 1994/2679, **art. 3**
- F5** Sch. 8 para. 14(d) repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III**; S.I. 1994/2679, **art. 3**

Rectifying and compounding of spirits

15 In section 19—

(a) after subsection (1) there shall be inserted—

“(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
- (b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business 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.

(1B) Where any documents removed under the powers conferred by subsection (1A)(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.”;

(b) in subsection (2) after the word “section” there shall be inserted the words “or with any condition, restriction or requirement imposed under any such regulation”^{F6} . . .

^{F6}(c)

Textual Amendments

- F6** Sch. 8 para. 15(c) and the preceding “and” repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III**; S.I. 1994/2679, **art. 3**

Drawback on British compounds and spirits of wine

16 In section 22 after subsection (3) there shall be inserted—

“(3A) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback to any person on any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, made-wine or other fermented liquor if they are exported direct from his premises.”

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Restrictions on distillers and rectifiers

17 In section 24—

- (a) at the beginning of subsection (1) there shall be inserted the words “ Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose ” ; and
- (b) in subsection (3) after the word “retailer” there shall be inserted the words “ or wholesaler ”.

Spirits consignment and advice notes

18 Sections 27 to 30 shall cease to have effect.

Transfer of spirit from distillers’ warehouses

19 In section 32(1) the words from “and” onwards shall cease to have effect.

Abolition of wholesalers’ licences etc.

20 Sections 65, 68, 70 and 85 to 89 shall cease to have effect.

Restrictions on wholesalers of spirits

21 At the beginning of section 69(1) there shall be inserted the words “ Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose. ”.

Methylated spirits

22 Section 76 shall cease to have effect.

23 In section 77—

- (a) in subsection (1) in paragraph (d) for the words “the sale without a licence of” there shall be substituted the words “ dealing wholesale (within the meaning of section 75 above) without a licence in ” ;
- (b) at the end of subsection (2) there shall be inserted the words “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
 - (b) impose or provide for the imposition by regulations of requirements on authorised or licensed methylators and on retailers of methylated spirits 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.”;
- (c) after that subsection there shall be inserted—
 - “(2A) Where any documents removed under the powers conferred by subsection (2)(b) above are lost or damaged the Commissioners

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shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.”;

- (d) in subsection (3) for the words “he shall be liable” onwards there shall be substituted the words “ or with any condition, restriction or requirement imposed under such a regulation, he shall be liable on summary conviction to a penalty of £500 together in the case of such a failure with a penalty of £20 for each day on which the failure continues ” ; and
- (e) in subsection (4) for the word “sells” there shall be substituted the words “ deals wholesale (within the meaning of section 75 above) in ” and the words “or 76” shall cease to have effect.

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