

SCHEDULES

SCHEDULE 1

AMENDMENTS RELATING TO EXCISE DUTIES ETC.

The Alcoholic Liquor Duties Act 1979 (c. 4)

- 9 In section 36(2) of the Alcoholic Liquor Duties Act 1979 (charge of duty on beer), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.
- 10 (1) Subject to sub-paragraph (2) below, paragraph (d) of section 41A(7) of that Act (power to impose liability for beer duty on prescribed persons) shall cease to have effect.
- (2) Where apart from this sub-paragraph any provisions contained in regulations made by virtue of paragraph (d) of section 41A(7) of that Act would cease to have effect by virtue of sub-paragraph (1) above, those provisions shall continue in force, notwithstanding that sub-paragraph, as if contained in regulations made under section 1 of this Act and, accordingly, may be revoked, amended or re-enacted by regulations under that section.
- 11 (1) Subsection (1) of section 49 of that Act (regulations as to the duty on beer) shall have effect with the substitution of the following paragraph for paragraph (e) (power to prescribe matters with respect to charge for beer duty), that is to say—
- “(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;”.
- (2) Where apart from this sub-paragraph any provisions contained in regulations made by virtue of paragraph (e) of section 49(1) of that Act would cease to have effect by virtue of sub-paragraph (1) above, those provisions shall continue in force, notwithstanding that sub-paragraph, as if contained in regulations made under section 1 of this Act and, accordingly, may be revoked, amended or re-enacted by regulations under that section.
- 12 In section 54(1) of that Act (charge of duty on wine), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.
- 13 In section 55(1) of that Act (charge of duty on made-wine), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.