

SCHEDULES

SCHEDULE 2

ASSESSMENTS FOR EXCISE DUTY PURPOSES

Alcoholic Liquor Duties Act 1979 (c. 4)

- 3 (1) Section 11 of the Alcoholic Liquor Duties Act 1979 (relief from duty on imported goods not for human consumption containing spirits) shall be amended as follows.
- (2) At the beginning there shall be inserted “(1)”.
- (3) At the end there shall be inserted—
- “ (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.”