

*Status: Point in time view as at 01/06/2009.*

*Changes to legislation: Finance Act 1998, Paragraph 9 is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

#### ASSESSMENTS FOR EXCISE DUTY PURPOSES

##### *Finance Act 1994 (c.9)*

- 9 (1) In section 12B of the Finance Act 1994, subsection (2) (meaning of relevant time) shall be amended as follows.
- (2) After paragraph (e) there shall be inserted—
- “(ea) in the case of an assessment under section 8 or 10 of the Alcoholic Liquor Duties Act 1979, the time of delivery from warehouse;
  - (eb) in the case of an assessment under section 11 of that Act, the time when the direction was made;”.
- (3) In paragraph (f) after “13,” there shall be inserted “ 13AB, ”.
- (4) After paragraph (g) there shall be inserted—
- “(ga) in the case of an assessment under section 8 of the Tobacco Products Duty Act 1979, the time when the Commissioners are satisfied of a failure to prove as mentioned in subsection (2)(a) or (b) of that section;
  - (gb) in the case of an assessment under section 2 of the Finance (No. 2) Act 1992, the time when the sums were paid or credited in respect of the drawback;”.

#### **Commencement Information**

- I1** Sch. 2 para. 9(1)-(3) in force and Sch. 2 para. 9(4) in force for specified purposes at 1.10.1998 by [S.I. 1998/2243](#), [art. 2\(2\)\(b\)](#)
- I2** Sch. 2 para. 9(4) in force at 1.9.2008 for specified purposes by [S.I. 2008/2302](#), [arts. 2, 3](#)
- I3** Sch. 2 para. 9(4) in force at 1.6.2009 for specified purposes by [S.I. 2009/1022](#), [arts. 2, 3](#)

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