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**Changes to legislation:** Finance Act 2008, Paragraph 2 is up to date with all changes known to be in force on or before 26 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 42

#### ALCOHOLIC LIQUOR DUTIES: DECISIONS SUBJECT TO REVIEW AND APPEAL

- 2 (1) Sub-paragraph (1) of paragraph 3 (decisions under or for the purposes of ALDA 1979) is amended as follows.

<sup>F1</sup>(2) .....

- (3) After paragraph (k) insert—

“(ka) any decision by the Commissioners as to whether or not to remit or repay duty under section 46 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt beer) or the amount of duty to be so remitted or repaid;”.

- (4) After paragraph (m) insert—

“(ma) any decision by the Commissioners as to whether or not to remit or repay duty under section 61 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt wine or made-wine) or the amount of duty to be so remitted or repaid;

(mb) any decision by the Commissioners as to whether or not to remit or repay duty under section 64 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt cider) or the amount of duty to be so remitted or repaid;”.

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#### Textual Amendments

**F1** Sch. 42 para. 2(2) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), s. 187(2)(e)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)