SCHEDULES

SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

PART II

AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

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.".