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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Definition of “revenue trader”. (See end of Document for details)

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## SCHEDULES

### <sup>X1</sup>SCHEDULE 8

#### MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

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##### **Editorial Information**

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### **PART I**

#### AMENDMENTS OF <sup>M1</sup>CUSTOMS AND EXCISE MANAGEMENT ACT 1979

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##### **Marginal Citations**

- M1** 1979 c. 2.

##### *Definition of “revenue trader”*

- 1 (1) In the definition of “revenue trader” in subsection (1) of section 1—
- (a) after the word “means” there shall be inserted “ (a) ” ; and
  - (b) for the words “and includes a registered club” there shall be substituted the words “ ; and
    - (b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above),
- and includes a registered club ”.
- (2) In the Table in subsection (3) of that section the word “ “wholesaler” ” shall be inserted after the word “ “spirits” ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading:  
Definition of “revenue trader”.