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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1991, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### AMENDMENTS RELATING TO BEER DUTY

##### *The Alcoholic Liquor Duties Act 1979 (c.4)*

- 15 (1) In section 49A of that Act, in subsection (1) (duty determined in accordance with regulations under section 49(1)(bb) deemed to have been paid for purposes of claims for drawback by brewers for sale)—
- (a) for the words “brewer for sale” there shall be substituted the words “registered brewer or person registered under section 41A above”; and
  - (b) for the words “section 49(1)(bb)” there shall be substituted the words “section 49(1)(e)”.
- (2) In subsection (2) of that section—
- (a) for the words “brewer for sale” in both places where they occur there shall be substituted the words “registered brewer or person registered under section 41A above”;
  - (b) for the words “the brewer” there shall be substituted the word “he”; and
  - (c) for the words “under section 38 above” there shall be substituted the words “in respect of the excise duty on beer”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Paragraph 15.