



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

[^{F1}Producing] of beer

[^{F1}49A Drawback allowable to [^{F2}registered brewer.]

- (1) For the purpose of any claim for drawback by a [^{F3}registered brewer or person registered under section 41A above] in respect of duty charged on beer, duty which has been determined in accordance with regulations under [^{F4}section 49(1)(e)] above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a [^{F5}registered brewer or person registered under section 41A above] in respect of beer may be set against any amount to which [^{F6}he] is chargeable [^{F7}in respect of the excise duty on beer]and, in relation to a [^{F5}registered brewer or person registered under section 41A above], any reference in this Act or the Management Act to drawback payable shall be construed accordingly.]

Annotations:

Amendments (Textual)

- F1** S. 49A inserted by [Finance Act 1986 \(c. 41, SIF 40:1\), s. 4\(2\)](#)
- F2** Words in s. 49A substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 1\(a\)](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).
- F3** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(1\)\(a\)](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).
- F4** Words in s. 49A(1) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(1\)\(b\)](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).
- F5** Words in s. 49A(2) substituted (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), s. 7\(4\)\(5\), Sch. 2 para. 15\(2\)\(a\)](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Alcoholic Liquor Duties Act 1979. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- F6** Word in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(b)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.
- F7** Words in s. 49A(2) substituted (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4)(5), **Sch. 2 para. 15(2)(c)**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**.

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Changes and effects yet to be applied to :

- s. 49A(2) words substituted by 2011 c. 11 Sch. 1 para. 12

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

- Act construed as one with 1995 c. 4 s. 5 by 1995 c. 4 s. 5(8)
- Act restricted by 1995 c. 4 s. 5(1)

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

- Pt. 6A inserted by 2015 c. 11 s. 54(3)
- s. 1(6A)-(6D) inserted by 2010 c. 13 s. 66
- s. 5A inserted by S.I. 2009/730 art. 16(1)
- s. 36(1AA)(za) inserted by 2011 c. 11 s. 14(2)(a)
- s. 36(1AA)(za) word substituted by 2013 c. 29 s. 180(3)(a)
- s. 36(1AA)(za) word substituted by 2014 c. 26 s. 76(2)(a)
- s. 36(1AA)(za) word substituted by 2015 c. 11 s. 53(3)(a)
- s. 36(1AA)(za) word substituted by 2017 c. 10 s. 21(3)(a)
- s. 36(1ZAA) inserted by 2011 c. 11 Sch. 1 para. 4(2)
- s. 36D(6A)(6B) inserted by S.I. 2004/1296 art. 3(3)
- s. 36F(9A)(9B) inserted by S.I. 2004/1296 art. 3(7)
- s. 64A inserted by 2004 c. 12 s. 4(1)
- s. 71(4A) inserted by 2003 c. 17 Sch. 6 para. 73(a)
- s. 90(1A) inserted by 2015 c. 11 s. 54(4)(a)
- Sch. 2A inserted by 2004 c. 12 Sch. 1
- Sch. 2A para. 5(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(a)
- Sch. 2A para. 6(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(b)
- Sch. 2A para. 7(3) sum substituted for words by S.I. 2015/664 Sch. 2 para. 3(4)(c)
- Sch. 2A para. 1(3)(a) words inserted by S.I. 2006/144 art. 2(a)
- Sch. 2A para. 1(3)(b) words substituted by S.I. 2006/144 art. 2(b)
- Sch. 2B inserted by 2015 c. 11 s. 54(5)

Commencement Orders yet to be applied to the Alcoholic Liquor Duties Act 1979

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2005/1523 art. 2 commences (1995 c. 4)
- S.I. 2005/3056 art. 2 3 commences (2003 c. 17)
- S.I. 2006/201 art. 2 Commencement Order
- S.I. 2009/511 art. 2 commences (2008 c. 9)
- S.S.I. 2007/472 arts. 2 3 Sch. 1 2 commences (2005 asp 16)