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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 15. (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- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 II**

#### AMENDMENTS OF <sup>M1</sup>ALCOHOLIC LIQUOR DUTIES ACT 1979

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##### **Marginal Citations**

- M1** 1979 c. 4.

##### *Rectifying and compounding of spirits*

15 In section 19—

(a) after subsection (1) there shall be inserted—

“(1A) Without prejudice to the generality of subsection (1) above, regulations under that subsection may—

- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
- (b) impose or provide for the imposition under the regulations of requirements on rectifiers and compounders of spirits to keep and preserve records relating to their business as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.

(1B) Where any documents removed under the powers conferred by subsection (1A)(b) above are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.”;

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- (b) in subsection (2) after the word “section” there shall be inserted the words “or with any condition, restriction or requirement imposed under any such regulation”<sup>F1</sup> . . .

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

**Textual Amendments**

**F1** Sch. 8 para. 15(c) and the preceding “and” repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, Sch. 26 Pt. III; S.I. 1994/2679, art. 3

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