

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 23. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

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- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 ^{M1}ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

- M1** 1979 c. 4.

Methylated spirits

- 23 In section 77—
- (a) in subsection (1) in paragraph (d) for the words “the sale without a licence of” there shall be substituted the words “ dealing wholesale (within the meaning of section 75 above) without a licence in ” ;
 - (b) at the end of subsection (2) there shall be inserted the words “and, without prejudice to the generality of subsection (1) above, regulations under this section 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 by regulations of requirements on authorised or licensed methylators and on retailers of methylated spirits to keep and preserve records relating to their businesses 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.”;
 - (c) after that subsection there shall be inserted—
 - “(2A) Where any documents removed under the powers conferred by subsection (2)(b) above are lost or damaged the Commissioners

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shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.”;

- (d) in subsection (3) for the words “he shall be liable” onwards there shall be substituted the words “ or with any condition, restriction or requirement imposed under such a regulation, he shall be liable on summary conviction to a penalty of £500 together in the case of such a failure with a penalty of £20 for each day on which the failure continues ” ; and
- (e) in subsection (4) for the word “sells” there shall be substituted the words “ deals wholesale (within the meaning of section 75 above) in ” and the words “or 76” shall cease to have effect.

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