

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

^{M1} AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

M1 1979 c. 4.

Manufacture of spirits during the recovery of beer

1 In section 13 (regulations and directions relating to manufacture of spirits) after subsection (2) there shall be inserted the following subsection—

“(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.”

Spirits: attenuation charge

^{F12}

Textual Amendments

F1 Sch. 3 para. 2 repealed (19.7.2006) by Finance Act 2006 (c. 25), Sch. 26 Pt. 1(1)

Determination of beer duty

^{F23}

Textual Amendments

F2 Sch. 3 para. 3 repealed (1.5.1993 for specified purposes and 1.6.1993 otherwise) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, Sch. 19 Pt. II; S.I. 1993/1152, art. 2, Sch. 1 (with arts. 3-7)

Restrictions on adding substances to beer

^{F34}

Textual Amendments

F3 Sch. 3 para. 4 repealed (1.5.1993 for specified purposes and 1.6.1993 otherwise) by Finance Act 1991 (c. 31, SIF 40:1) ss. 7, 123, Sch. 19 Pt. II; S.I. 1993/1152, art. 2, Sch. 1 (with arts. 3-7)

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