



Finance Act 1986

1986 CHAPTER 41

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

4 Beer duty: minor amendments.

^{F1}(1)

(2) After section 49 of the Alcoholic Liquor Duties Act 1979 there shall be inserted the following section—

“49 Drawback allowable to brewer for sale.

- (1) For the purpose of any claim for drawback by a brewer for sale in respect of duty charged on beer, duty which has been determined in accordance with regulations under section 49(1)(bb) 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 brewer for sale in respect of beer may be set against any amount to which the brewer is chargeable under section 38 above and, in relation to a brewer for sale, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.”

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1986, Section 4. (See end of Document for details)

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Textual Amendments

- F1** S. 4(1) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II** (with art. 4(1))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Section 4.