

SCHEDULES

SCHEDULE 1

BEER FROM SMALL BREWERIES: REDUCED RATE OF DUTY

- 4 (1) The Finance Act 1994 (c. 9) is amended as follows.
- (2) In section 12A(3)(bb) (recovery of amounts assessed under the Alcoholic Liquor Duties Act 1979), for “or 11” substitute “, 11 or 36G”.
- (3) In section 12B(2) (meaning of “relevant time” in section 12A), after paragraph (eb) insert—
- “(ec) in the case of an assessment under section 36G of that Act, the the time at which the requirement to pay the duty took effect (which time, in a case where there was an excise duty point for the beer fixed under section 1 of the Finance (No. 2) Act 1992, is that excise duty point);”.
- (4) In section 14(1)(ba) (review of assessments), for “or 11” substitute “, 11 or 36G”.