
STATUTORY INSTRUMENTS

1985 No. 1622 (C.37)

CUSTOMS AND EXCISE

The Finance Act 1985 (Beer) (Commencement) Order 1985

Made - - - - 28th October 1985

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 6(2) of the Finance Act 1985, hereby make the following Order:—

1. This Order may be cited as the Finance Act 1985 (Beer) (Commencement) Order 1985.
2. Paragraphs 3 and 4 of Schedule 3 to the Finance Act 1985 shall come into operation on 29th October 1985.

King's Beam House
Mark Lane
London EC3R 7HE
28th October 1985

P. Jefferson Smith
Commissioner of Customs and Excise

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EXPLANATORY NOTE

This Order brings into operation on 29th October 1985 the amendments to the Alcoholic Liquor Duties Act 1979 (c.4) contained in paragraphs 3 and 4 of Schedule 3 to the Finance Act 1985.

Paragraph 3 contains revised provisions for determining the duty chargeable on beer and the due dates for payment.

Paragraph 4 modifies the restrictions on adding substances to beer, both before and after its delivery from brewery premises.

Each paragraph empowers the Commissioners of Customs and Excise to make appropriate regulations.