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EXCISE

**The Beer, Cider and Perry and Wine and Made-wine
(Amendment) Regulations 2008**

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CORRECTION

Page 1, footnote (a), line three, immediately after "...paragraphs 14 and 31.", insert: "Section 49 was substituted by the Finance Act 1991, section 7(4), Schedule 2, paragraph 14 and amended by the Finance (No. 2) Act 1992 (c.48) Schedule 1, paragraph 11(1), the Finance Act 1994 (c.9) Schedule 4, Part 2, paragraph 33, and the Finance Act 2002 (c.23), Schedule 1, paragraph 3."; and

Page 1, footnote (b) should read: "1992 c. 48. Section 2(3A) of the Finance (No. 2) Act 1992 was inserted by the Finance Act 1998 (c.36) Schedule 2, paragraph 6(3) from an appointed day (see Schedule 2, paragraph 12). For the purposes of assessments in respect of drawback of excise duty to which entitlement has been cancelled under any provision contained in the Cider and Perry Regulations 1989, the Wine and Made-wine Regulations 1989 and the Beer Regulations 1993, the appointed day is 1st September 2008 (see the Finance Act 1998, Schedule 2 (Assessment in Respect of Drawback) (Appointed Day) Order 2008 (S.I. 2008/2302(C.102)).".

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