



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VII

MISCELLANEOUS

General

90 Regulations

- (1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument.
- (2) A statutory instrument containing regulations under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

91 Directions

Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent directions thereunder.

92 Consequential amendments, repeals and saving and transitional provisions

- (1) The enactments specified in Schedule 3 to this Act shall be amended in accordance with the provisions of that Schedule.
- (2) The enactments specified in Parts I and II of Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule and the instrument specified in Part III of that Schedule is hereby revoked to the extent so specified.
- (3) Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may

be, included a reference to the corresponding provision of the enactments repealed by this Act.

- (4) Where an offence has been committed under section 129 of the Customs and Excise Act 1952 proceedings may be taken under section 51 of this Act in respect of the continuance of the offence under section 129 after the commencement of this Act in the same manner as if the offence had been committed under section 51 of this Act.
- (5) Where an offence has been committed under section 102 of the Customs and Excise Act 1952 before the commencement of this Act subsection (4) of section 21 of this Act shall apply on a conviction of an offence under that section as it would apply had the earlier offence been committed under section 21.
- (6) The repeal by this Act of sections 103 and 112 of the Customs and Excise Act 1952 shall not affect the right to drawback under section 103 in respect of medicinal spirits in respect of which a repayment of duty had been made before 8th August 1972 or the right to a repayment of duty under section 112 in respect of spirits used for medical purposes before that date (being the date on which the amendments made in those provisions by section 57 of the Finance Act 1972 came into operation).
- (7) The repeal by this Act of section 243 of the Customs and Excise Act 1952 and section 3(4) of the Finance Act 1960 shall not affect the operation of the saving in relation to spirits distilled before 1st August 1969 contained in paragraph 1 of Schedule 7 to the Finance Act 1969 (which repealed subsection (1)(b) of that section except in relation to spirits distilled before that date).
- (8) Nothing in this section shall be taken as prejudicing the operation of sections 15 to 17 of the Interpretation Act 1978 (which relate to the effect of repeals).

93 Citation and commencement

- (1) This Act may be cited as the Alcoholic Liquor Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.
- (2) This Act shall come into operation on 1st April 1979.