
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981,
Cross Heading: Definitions of “wholesale” and “wholesaler”. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART II

AMENDMENTS OF ^{M1}ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

- M1** 1979 c. 4.

Definitions of “wholesale” and “wholesaler”

- 11 For the definitions of “wholesale” and “wholesaler” in section 4(1) there shall be substituted—

““wholesale”, in relation to dealing in dutiable alcoholic liquor, means the sale at any one time to any one person of quantities not less than the following, namely—

- (a) in the case of spirits, wine or made-wine, 9 litres or 1 case; or
- (b) in the case of beer or cider, 20 litres or 2 cases;

“wholesaler” means a person who deals wholesale in dutiable alcoholic liquor;”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Definitions of “wholesale” and “wholesaler”.