

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, SCHEDULE 5. (See end of Document for details)

SCHEDULE 5

LICENCES UNDER THE CUSTOMS AND EXCISE ACTS

General provisions as to payment of duty on excise licences

- 1 In section 101 of the ^{M1}Customs and Excise Management Act 1979 (grant of excise licences)—
- (a) in subsection (1), for the words “the appropriate duty” there shall be substituted “any appropriate duty”; and
 - (b) in subsection (3), for the words “taken out” there shall be substituted “held” and for the words “in any one licence year” there shall be substituted “at any one time”.

Marginal Citations

M1 1979 c. 2.

- 2 In sections 102(1) and 104(3) of the Customs and Excise Management Act 1979 (payment for and transfer of excise licences), for the words “the duty” there shall be substituted “any duty”.

Licences to manufacture spirits

- 3 (1) Section 12 of the ^{M2}Alcoholic Liquor Duties Act 1979 (distillers’ licences) shall be amended in accordance with this paragraph.
- ^{F1}(2)
- (3) At the end of subsection (5) there shall be added the words “and where the largest still so used on any premises in respect of which a licence is held is of less than that capacity, the Commissioners may revoke the licence or attach to it such conditions as they see fit to impose”.
- (4) ^{F2}

Textual Amendments

F1 Sch. 5 para. 3(2) repealed (19.7.2006) by Finance Act 2006 (c. 25), Sch. 26 Pt. 1(1)

F2 Sch. 5 para. 3(4)(5) repealed by Finance Act 1990 (c. 29, SIF 40:1), s. 132, Sch. 19 Pt. I

Marginal Citations

M2 1979 c. 4.

Licences relating to hydrocarbon oil etc.

- 4 In Schedule 3 to the ^{M3}Hydrocarbon Oil Duties Act 1979 (subjects for regulations under section 21 of that Act), in paragraphs 2, ^{F3}... and 18 (which relate to licences for the production etc. of hydrocarbon oil, petrol substitutes and road fuel gas respectively) for the words “Fixing the date of expiration of any such licence” there

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shall be substituted “Specifying the circumstances in which any such licence may be surrendered or revoked”.

Textual Amendments

F3 Word in [Sch. 5 para. 4](#) repealed (1.12.1995) by [1993 c. 34, ss. 11\(5\), 213, Sch. 23 Pt. I](#); [S.I. 1995/2715, art. 2](#)

Marginal Citations

M3 [1979 c. 5](#).

Licences to manufacture mechanical lighters

^{F45}

Textual Amendments

F4 [Sch. 5 para. 5](#) repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 82, Sch. 18 Pt.II](#).

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