



# Finance Act 1988

## 1988 CHAPTER 39

### PART I

#### CUSTOMS AND EXCISE

##### *Duties of excise: other provisions*

#### **5 Relief from excise duty on goods imported for testing etc.**

- (1) After section 11 of the <sup>M1</sup>Customs and Excise Duties (General Reliefs) Act 1979 there shall be inserted—

**“11A Relief from excise duty on goods imported for testing etc.**

- (1) The Commissioners may by order provide that, in such cases and subject to such exceptions as may be specified in the order, goods imported into the United Kingdom for the sole or main purpose—
- (a) of being examined, analysed or tested; or
  - (b) of being used to test other goods,
- shall be relieved from excise duty chargeable on importation; and any such relief may take the form either of an exemption from payment of duty or of a provision whereby the sum payable by way of duty is less than it otherwise would be.
- (2) An order under this section—
- (a) may make any relief for which it provides subject to conditions specified in or under the order, including conditions to be complied with after the importation of the goods to which the relief applies;
  - (b) may contain such incidental and supplementary provisions as the Commissioners think necessary or expedient; and
  - (c) may make different provision for different cases.

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Duties of excise: other provisions. (See end of Document for details)*

---

- (3) In this section, references to excise duty include any additions to such duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979.”
- (2) In section 17 of that Act (statutory instruments containing orders or regulations: parliamentary procedure)—
- (a) after “7” in subsection (3) and after “4” in subsection (4) there shall be inserted “, 11A ”; and
  - (b) for “or 4” in subsection (5) there shall be substituted “, 4 or 11A ”.

---

**Marginal Citations**

**M1** 1979 c. 3.

**6 Remission of duty in respect of spirits used for medical or scientific purposes.**

- (1) For section 8 of the <sup>M2</sup> Alcoholic Liquor Duties Act 1979 there shall be substituted—

**“8 Remission of duty in respect of spirits used for medical or scientific purposes.**

- (1) Where a person proposes to use spirits —
  - (a) in the manufacture or preparation of any article recognised by the Commissioners as being an article used for medical purposes; or
  - (b) for scientific purposes, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for that use without payment of the duty chargeable thereon.
- (2) If any person contravenes or fails to comply with any condition imposed under this section then, in addition to any other penalty he may have incurred, he shall be liable on summary conviction to a penalty of level 3 on the standard scale.”
- (2) In section 22 of that Act (drawback on British compounds and spirits of wine), subsection (7) shall cease to have effect.
- (3)
- <sup>F1</sup>(4) In section 33 of that Act (restrictions on use of certain goods relieved from spirits duty)—
  - (a) in paragraph (c) of subsection (1), for the word “repayment” there shall be substituted the word “ remission ”;
  - (b) paragraph (d) of that subsection and the word “or” immediately preceding that paragraph shall cease to have effect; and
  - (c) in paragraph (b) of subsection (2), for the words “repaid or assumed to be repayable” there shall be substituted the word “ remitted ”.

---

**Textual Amendments**

**F1** S. 6(3) repealed by Finance Act 1990 (c. 29, SIF 40:1), s. 132, Sch. 19 Pt. I

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Duties of excise: other provisions. (See end of Document for details)

---

**Marginal Citations**

**M2** 1979 c. 4.

**7 Meaning of “sparkling” in relation to wine and made-wine.**

In Schedule 1 to the <sup>M3</sup> Alcoholic Liquor Duties Act 1979 (wine and made-wine), in paragraph 1(1) under the heading “Interpretation” (meaning of “sparkling”), for the words “1 bar in excess of atmospheric pressure” there shall be substituted the words “1.5 bars in excess of atmospheric pressure”.

**Marginal Citations**

**M3** 1979 c. 4.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:  
Duties of excise: other provisions.