



# Finance Act 1988

## 1988 CHAPTER 39

### PART I

#### CUSTOMS AND EXCISE

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

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

(1) For section 8 of the <sup>M1</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)

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Section 6. (See end of Document for details)*

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- <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”.

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**Textual Amendments**

**F1** S. 6(3) repealed by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 132, [Sch. 19 Pt.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

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**Marginal Citations**

**M1** 1979 c. 4.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 6.