



# Finance Act 1986

## 1986 CHAPTER 41

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### CUSTOMS AND EXCISE

#### *Other provisions*

#### 4 Beer duty: minor amendments.

<sup>F1</sup>(1) .....

(2) After section 49 of the Alcoholic Liquor Duties Act 1979 there shall be inserted the following section—

**“49 Drawback allowable to brewer for sale.**

- (1) For the purpose of any claim for drawback by a brewer for sale in respect of duty charged on beer, duty which has been determined in accordance with regulations under section 49(1)(bb) above shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).
- (2) Subject to such conditions as the Commissioners see fit to impose, drawback allowable to a brewer for sale in respect of beer may be set against any amount to which the brewer is chargeable under section 38 above and, in relation to a brewer for sale, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.”

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Cross Heading: Other provisions. (See end of Document for details)*

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### Textual Amendments

- F1** S. 4(1) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II** (with art. 4(1))

## 5 Warehousing regulations.

Schedule 3 to this Act (which contains amendments about warehousing regulations) shall have effect.

## 6 Betting duties and bingo duty in Northern Ireland.

- (1) The <sup>M1</sup>Betting and Gaming Duties Act 1981 (in this section referred to as “the 1981 Act”) shall have effect subject to the amendments in Part I of Schedule 4 to this Act, being amendments designed to extend to Northern Ireland—
- (a) the provisions of the 1981 Act relating to general betting duty and pool betting duty (in place of the provisions of Part III of the <sup>M2</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 relating to those duties); and
  - (b) the provisions of the 1981 Act relating to bingo duty.
- (2) Part II of Schedule 4 to this Act shall have effect for the purpose of making consequential amendments of certain Northern Ireland legislation; and Part III of that Schedule shall have effect for the purpose of extending to Northern Ireland certain subordinate legislation made under the 1981 Act.
- (3) Schedule 4 to this Act,—
- (a) so far as it relates to general betting duty or pool betting duty, shall come into force on the betting commencement date, but shall not have effect in relation to duty in respect of bets made before that date; and
  - (b) so far as it relates to bingo duty, shall come into force on the bingo commencement date, but shall not impose any charge to duty in respect of bingo played in Northern Ireland before that date.
- (4) Part III of the <sup>M3</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 shall cease to have effect on the betting commencement date except in relation to duty in respect of bets made before that date.
- (5) In this section and Schedule 4 to this Act—
- “the betting commencement date” means 29th September 1986 or, if later, the day appointed for the coming into operation of Part II (betting) of the <sup>M4</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985; and
- “the bingo commencement date” means 29th September 1986 or, if later, the day appointed for the coming into operation of Chapter II of Part III (gaming on bingo club premises) of that Order.

### Marginal Citations

- M1** 1981 c. 63.  
**M2** 1972 c. 11 (N.I.).  
**M3** 1972 c. 11 (N.I.).

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**M4** S.I. 1985/1204 (N.I. 11).

## **7 Betting and gaming duties: evidence by certificate, etc.**

After section 29 of the <sup>M5</sup>Betting and Gaming Duties Act 1981 there shall be inserted the following section—

### **“29A Evidence by certificate, etc.**

- (1) A certificate of the Commissioners—
- (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
  - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
  - (c) that any return required by or under this Act had not been made at any date, or
  - (d) that any duty shown as due in any return or estimate made in pursuance of this Act had not been paid at any date,
- shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subsection (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.”

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### **Marginal Citations**

**M5** 1981 c. 63.

## **8 Licences under the customs and excise Acts.**

- (1) No excise licence duty shall be chargeable on the grant after 18th March 1986 of an excise licence under any of the provisions of the <sup>M6</sup>Alcoholic Liquor Duties Act 1979 (licensing of various activities relating to the production of alcoholic liquor) or under section 2 of the <sup>M7</sup>Matches and Mechanical Lighters Duties Act 1979 (licensing of manufacture of matches).
- (2) The following enactments shall cease to have effect—
- (a) sections 12(2), 18(3), <sup>F2</sup>. . . and 75(3) of the Alcoholic Liquor Duties Act 1979 and section 2(2) of the Matches and Mechanical Lighters Duties Act 1979 (which provide for certain excise licences, the duty on which is abolished by subsection (1) above, to expire on a specific date in each year); and
  - (b) section 81 of the Alcoholic Liquor Duties Act 1979 (under which a licence is required for the leeping or using of a still by any person otherwise than as a distiller, rectifier or compounder).
- (3) The holder of a licence under any of the enactments specified in subsection (5) below may surrender the licence to the Commissioners of Customs and Excise at any time.

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- (4) The Commissioners of Customs and Excise may at any time revoke a licence granted in respect of any premises under any of the enactments specified in subsection (5) below if it appears to them that the holder of the licence has ceased to carry on at those premises the activity in respect of which the licence was granted.
- (5) The enactments referred to in subsections (3) and (4) above are—
- (a) section 12 of the Alcoholic Liquor Duties Act 1979 (distillers),
  - (b) section 18 of that Act (rectifiers),
  - (c) section 47 of that Act (brewers),
  - (d) section 48 of that Act (persons using premises for adding solutions to beer),
  - (e) section 54 of that Act (wine producers),
  - (f) section 55 of that Act (made-wine producers), and
  - <sup>F3</sup>(g) . . . . .
- (6) Schedule 5 to this Act shall have effect for the purpose of supplementing the provisions of this section.

**Textual Amendments**

- F2** Words in s. 8(2)(a) repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:2\)](#), ss. 7, 123, [Sch. 19 Pt.II](#); [S.I. 1993/1152, art. 3\(1\)](#), [Sch. 1 Pt. II](#) (with art. 4(1))
- F3** [S. 8\(5\)\(g\)](#) repealed (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt.II](#).

**Marginal Citations**

- M6** 1979 c. 4.  
**M7** 1979 c. 6.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1986, Cross Heading:  
Other provisions.