



Finance Act 1986

1986 CHAPTER 41

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

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 ^{M1}Alcoholic Liquor Duties Act 1979 (licensing of various activities relating to the production of alcoholic liquor) or under section 2 of the ^{M2}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), ^{F1} . . . 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.
- (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)

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1986, Section 8. (See end of Document for details)*

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
 - ^{F2}(g)
- (6) Schedule 5 to this Act shall have effect for the purpose of supplementing the provisions of this section.

Textual Amendments

- F1** Words in s. 8(2)(a) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:2), ss. 7, 123, **Sch. 19 Pt.II**; S.I. 1993/1152, art. 3(1), **Sch. 1 Pt.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))
- F2** S. 8(5)(g) repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, **Sch. 18 Pt.II**.
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Marginal Citations

- M1** 1979 c. 4.
M2 1979 c. 6.

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