



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Alcoholic liquor duties

4 Beer duty: abolition of certain reliefs, etc.

- (1) The Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In subsection (2) of section 42 (drawback on exportation etc. of beer)—
 - (a) paragraph (a) (drawback on removal to excise warehouse) shall be omitted,
 - (b) in paragraph (b) the words “or removal to the Isle of Man” shall be omitted,
 - (c) also in paragraph (b) for “any such beer” there shall be substituted “any beer to which this section applies”, and
 - (d) for “exported, removed or shipped” there shall be substituted “exported or shipped”.
- (3) In subsections (3) and (4) of that section the word “remove,”, in each place where it occurs, shall be omitted.
- (4) Section 43 (warehousing of beer for exportation, etc.) shall cease to have effect.
- (5) In section 45(1) (repayment of duty on beer used in the production or manufacture of other beverages etc.)—
 - (a) at the end of paragraph (a) there shall be inserted “or”, and
 - (b) paragraph (b) shall be omitted.

Changes to legislation: Finance Act 1993, Section 4 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (6) Section 51 (power to require production of books by brewers for sale) shall cease to have effect.
- (7) Subsections (2)(a) and (c) and (4) to (6) above shall come into force on 1st September 1993.
- (8) Subsections (2)(b) and (d) and (3) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

Commencement Information

- II** S. 4 wholly in force at 1.1.1995; s. 4(1)(7)(8) in force at Royal Assent; s. 4(2)(a)(c)(4)-(6) in force at 1.9.1993 see s. 4(7); s. 4(2)(b)(d)(3) in force at 1.1.1995 by S.I. 1994/2968, **art. 2**

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Changes and effects yet to be applied to :

- s. 4(2)(c)(d) repealed by [1998 c. 36 Sch. 27 Pt. 1\(1\)](#) Note