



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Repeal of certain drawbacks and allowances

24 Repeal of certain drawbacks and allowances.

The following provisions (which provide for repayments, drawbacks or allowances in the case of certain excise duties) shall cease to have effect, that is to say—

- (a) section 3 of the ^{M1}Finance Act 1977 (repayment in respect of tobacco used in the manufacture of a tobacco product after having borne duty under section 4 of the ^{M2}Finance Act 1964);
- (b) section 22(6) of the ^{M3}Alcoholic Liquor Duties Act 1979 (additions in respect of waste which are deemed to be made to tinctures exported or shipped as stores);
- (c) section 23 of that Act of 1979 (allowances in respect of British compounded spirits);
- (d) section 92(6) of that Act of 1979 (transitional right to drawback); and
- (e) section 9(2) and (3) of the ^{M4}Isle of Man Act 1979 (removal to the Isle of Man treated as export for the purposes of drawback).

Marginal Citations

- M1** 1977 c. 36.
M2 1964 c. 49.
M3 1979 c. 4.
M4 1979 c. 58.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 24.