



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### **5 Drawback of excise duty on beer.**

- (1) Section 42 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (drawback on exportation, shipment as stores etc.) shall cease to have effect.
- (2) Subsection (1) 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. 5 partly in force at 31.7.1998 see s. 5(2).

#### **Marginal Citations**

**M1** 1979 c. 4.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Section 5.