

## SCHEDULES

### SCHEDULE 42

Section 125

#### ALCOHOLIC LIQUOR DUTIES: DECISIONS SUBJECT TO REVIEW AND APPEAL

- 1 Schedule 5 to FA 1994 (customs and excise decisions subject to review and appeal) is amended as follows.
- 2 (1) Sub-paragraph (1) of paragraph 3 (decisions under or for the purposes of ALDA 1979) is amended as follows.
  - (2) After paragraph (h) insert—
    - “(ha) any decision as to whether or not drawback is to be allowed under section 22 (drawback on British compounds and spirits of wine) or the amount of drawback to be allowed under that section;”.
  - (3) After paragraph (k) insert—
    - “(ka) any decision by the Commissioners as to whether or not to remit or repay duty under section 46 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt beer) or the amount of duty to be so remitted or repaid;”.
  - (4) After paragraph (m) insert—
    - “(ma) any decision by the Commissioners as to whether or not to remit or repay duty under section 61 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt wine or made-wine) or the amount of duty to be so remitted or repaid;
    - (mb) any decision by the Commissioners as to whether or not to remit or repay duty under section 64 of the Alcoholic Liquor Duties Act 1979 (remission or repayment of duty on spoilt cider) or the amount of duty to be so remitted or repaid;”.
- 3 (1) Sub-paragraph (2) of paragraph 3 (decisions under regulations under section 13 or 77 of ALDA 1979) is amended as follows.
  - (2) After “a decision” insert “—
    - (a)
  - (3) Insert at the end “; or
    - (b) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, any such security.”
- 4 After sub-paragraph (2) of paragraph 3 insert—
  - “(2A) Any decision which is made under or for the purposes of any regulations under section 15 of the Alcoholic Liquor Duties Act 1979 (distillers' warehouses) and is a decision as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, any such security.

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*Status: This is the original version (as it was originally enacted).*

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- (2B) Any decision which is made under or for the purposes of section 41A or 47, or any regulations under section 49, of the Alcoholic Liquor Duties Act 1979 (regulation of the making of beer) and is a decision—
- (a) as to whether or not to register a person or premises under section 41A or 47;
  - (b) as to the conditions subject to which a person is, or premises are, so registered;
  - (c) as to the revocation of such a registration;
  - (d) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, any such security; or
  - (e) as to whether or not to restrict or prohibit the movement of beer from one place to another without payment of duty.”
- 5 (1) Sub-paragraph (3) of paragraph 3 (decisions under section 55, and regulations under section 56, of ALDA 1979) is amended as follows.
- (2) For “section 55” substitute “section 54 or 55”.
- (3) After “a decision” insert “—
- (a)
- (4) For “that section” substitute “section 54 or 55”.
- (5) Insert at the end—
- “(b) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, any such security; or
  - (c) as to the conditions subject to which, or the purposes for which, wine or made-wine may be moved from one place to another without payment of duty.”
- 6 After sub-paragraph (3) of paragraph 3 insert—
- “(3A) Any decision which is made under or for the purposes of section 62 of the Alcoholic Liquor Duties Act 1979 (regulation of the making of cider), or any regulations under that section, and is a decision—
- (a) as to whether or not to register, or to cancel the registration of, a maker of cider;
  - (b) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, any such security; or
  - (c) as to the conditions subject to which, or the purposes for which, cider may be moved from one place to another without payment of duty.”
- 7 After paragraph 9 insert—
- “The Finance Act 1995*
- 9ZA Any decision by the Commissioners—
- (a) on a claim under section 4 of the Finance Act 1995 for repayment of duty (alcoholic ingredients relief); or

(b) as to whether or not to remit duty under that section.”