

# Finance Act 2010

### **2010 CHAPTER 13**

#### PART 3

#### OTHER PROVISIONS

#### Miscellaneous

#### Alcoholic liquor duties: power to amend definition of "cider"

In section 1 of ALDA 1979 (dutiable alcoholic liquors), after subsection (6) insert—

- "(6A) The Treasury may by order made by statutory instrument amend subsection (6) above.
  - (6B) An order under subsection (6A) above may make—
    - (a) consequential amendments in this Act or any other enactment,
    - (b) other consequential provision, and
    - (c) supplementary, incidental and transitional provision.
- (6C) A statutory instrument containing an order under subsection (6A) above is to be laid before the House of Commons after being made; and, unless it is approved by that House before the end of the period of 28 days beginning with the date on which it is made, ceases to have effect at the end of that period (but without that affecting anything previously done under it or the making of a new order).
- (6D) In reckoning that period no account is to be taken of any time—
  - (a) during which Parliament is dissolved or prorogued, or
  - (b) during which the House of Commons is adjourned for more than 4 days."

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 66.