

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 7

MISCELLANEOUS

Black beer

- 51 (1) ALDA 1979 is amended as follows.
- (2) In section 1 (alcoholic liquors dutiable under ALDA 1979)—
- (a) in subsection (3), omit from “, but” to the end of the subsection, and
 - (b) in subsection (5), omit “black beer.”.
- (3) In section 4(1) (interpretation), omit the definition of “black beer”.
- (4) In section 55(5)(b) (made-wine: exception to requirement for excise licence), omit “or black beer”.
- (5) The amendments made by sub-paragraphs (2) and (3) come into force on 1 April 2013.
- (6) The amendment made by sub-paragraph (4) has effect in relation to the use on or after 1 April 2013 of ingredients that include black beer.