

92.—(1) In this section—

“alcohol products” has the meaning assigned to it by section 73 (1) of the Finance Act 2003 ;

“suspension arrangement” means an arrangement under which excisable products are produced, processed, held or moved, excise duty being suspended.

(2) Where alcohol products are supplied while being held under a suspension arrangement, then—

(a) any such supply effected while the products are held under that arrangement (other than the last such supply in the State) shall be deemed not to be a supply for the purposes of this Act other than for the purposes of Chapter 1 of Part 8, and

(b) any previous—

(i) intra-Community acquisition, or

(ii) importation,

of such products shall be disregarded for the purposes of this Act.

(3)(a) Subject to paragraph (b), where tax is chargeable on a supply referred to in subsection (2), then, notwithstanding section 74 (1), the tax on that supply shall be due at the same time as the duty of excise on the products is due.

(b) Paragraph (a) shall not apply to a supply of the kind referred to in paragraph 1(1) or (3), 3(1) or 7(6) of Schedule 2.

(4) Where (2)), an accountable person makes an intra-Community acquisition of alcohol products and by virtue of that acquisition, and in accordance with Chapters 1 and 2 of Part 2 of the Finance Act 2001 , and any other enactment which is to be construed together with those Chapters, the duty of excise on those products is payable in the State, then, notwithstanding section 75, the tax on that intra-Community acquisition shall be due at the same time as the duty of excise on the products is due.

(5) Where tax is chargeable on the importation of alcohol products, which are then placed under a suspension arrangement then, notwithstanding section 53 (3), the tax on that importation shall be due at the same time as the duty of excise on the products is due.

(6) Notwithstanding sections 37 (1) and (2) and 53 (1), where subsection (3), (4) or (5) applies, the amount on which tax is chargeable shall include the amount of the duty of excise chargeable on the products on their release for consumption in the State.

(7) Notwithstanding any other provision to the contrary in this Act, where subsection (3), (4) or (5) applies, then—

(a) the tax shall be payable at the same time as the duty of excise is payable on the products,

(b) the provisions of the statutes which relate to the duties of excise and the management thereof and of any instrument relating to duties of excise made under statute, shall, with any necessary modifications and exceptions as may be specified in regulations, apply to such tax as if it were a duty of excise, and

(c) the person by whom the tax is payable shall complete such form as is provided for the purposes of this subsection by the Revenue Commissioners.