



Finance Act 1980

1980 CHAPTER 48

PART I

EXCISE DUTIES

1, 2.^{F1}

Textual Amendments

F1 Ss. 1, 2 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)

^{F2}**3** **Hydrocarbon oil etc.**

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Textual Amendments

F2 S. 3 repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)

Modifications etc. (not altering text)

C1 The text of s. 3 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

4 **Vehicles excise duty Great Britain.**

^{F3}(1)

(2)^{F4}

^{F3}(4)

^{F3}(5)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Part I. (See end of Document for details)

- F3(6)
- F3(7)

Textual Amendments

F3 S. 4(1)(4)-(7) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. 1** (with s. 57(4))

F4 Ss. 4(2)(3), 5(2)(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), **Sch. 19 Pt. III**

Modifications etc. (not altering text)

C2 The text of ss. 4, 5, 7(1) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

F5

Textual Amendments

F5 S. 5 repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch.19 Pt.IV**; S.I. 1991/2021, **art.2**.

- [F6
- (1) Subject to the provisions of this section, the duty charged by section 13 of the Betting and Gaming Duties Act 1972 on a gaming licence in respect of any premises for any period shall consist of—
 - (a) £250 payable when applying for the licence; and
 - (b) a further amount of duty payable after the end of that period and chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.]

[F6TABLE]

Part of gross gaming yield	Rate
The first £250,000	2½ per cent.
The next £500,000	5 per cent.
The next £1,750,000	10 per cent.
The remainder	20 per cent.

- [F6(2) Subsection (1) above has effect in relation to licences for periods beginning on or after 1st October 1980 but in the case of a licence for a period beginning before 1st October 1981—
 - (a) the amount payable when applying for the licence shall, instead of being £250, be determined as provided in section 14 of the said Act of 1972; and
 - (b) the further amount referred to in subsection (1)(b) above shall be payable only to the extent, if any, to which it exceeds the amount paid when applying for the licence.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Part I. (See end of Document for details)

- (3) Subsection (2) above is without prejudice to any liability for additional duty by virtue of the provisions of regulations having effect under paragraph 1 of Schedule 2 to the said Act of 1972 (alteration of rateable value) or of paragraph 5 of that Schedule (amendment of licences); and if—
- (a) any payment of additional duty is made by virtue of those provisions; or
 - (b) there is a repayment of duty by virtue of any such regulations or of paragraph 6 of that Schedule (surrender of licences),
- the reference in subsection (2)(b) above to the amount paid when applying for the licence shall be construed as a reference to that amount as increased or, as the case may be, reduced by that payment or repayment.
- (4) Schedule 5 to this Act shall have effect for defining “gross gaming yield”, for making new provision as to the duration of gaming licences, for modifying subsections (1) and (2) above in cases where a licence is in force for less than six months and otherwise for supplementing the provisions of this section.]

Textual Amendments

F6 Ss. 6, 7(1) repealed (E.W.S.) (with saving) by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(1)(2), Sch. 6 para. 3, **Sch. 7**

F7

Textual Amendments

F7 S. 7 repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), **Sch. 1 Pt. 8**

8

F8

Textual Amendments

F8 S. 8 repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), **Sch. 19 Pt. III**

9

F9

Textual Amendments

F9 S. 9 repealed by [Finance Act 1983 \(c. 28, SIF 40:1\)](#), s. 48(5), **Sch. 10 Pt. I**

10 Regulator powers.

- (1) The ^{M1}Excise Duties (Surcharges or Rebates) Act 1979 shall have effect with the following amendments, being amendments which remove the restrictions on the purposes for which and the period within which orders may be made under that Act and alter the provisions of that Act relating to parliamentary control.

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 1980, Part I. (See end of Document for details)*

- (2) In section 1(2) for the words preceding paragraph (a) there shall be substituted the words “The Treasury may, by an order applying to one or more of the groups of duties to which this section applies, provide for an adjustment”.
- (3) For section 2(2) there shall be substituted—
- “(2) An order shall cease to be in force at the expiration of a period of one year from the date on which it takes effect unless continued in force by a further order.”
- (4) For section 2(7), (8) and (9) there shall be substituted—
- “(7) A statutory instrument containing an order which, with respect to all or any of the groups of duties—
- (a) specifies a percentage by way of addition to duty or increases a percentage so specified; or
- (b) withdraws or reduces a percentage specified by way of deduction from duty,
- shall be laid before the House of Commons after being made; and unless the order is approved by that House before the expiration of twenty-eight days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done under it or to the making of a new order.
- In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.
- (8) A statutory instrument containing an order to which subsection (7) above does not apply shall be subject to annulment in pursuance of a resolution of the House of Commons.”.

Modifications etc. (not altering text)

- C3** The text of s. 10 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

- M1** 1979 c. 8.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1980, Part I.