



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

1 Duties on spirits, beer, wine, made-wine and cider.

(1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for the words from “at the rates” to the end of the section there shall be substituted the words “ at the rate of £14.47 per litre of alcohol in the spirits ”.

(2) In section 36 of that Act (excise duty on beer) for “£18.00” and “£0.60” there shall be substituted “ £20.40 ” and “ £0.68 ” respectively.

^{F1}(3)

(4) ^{F2}

(5) In section 62(1) of that Act (excise duty on cider) for “£7.20” there shall be substituted “ £8.16 ”.

(6) This section shall be deemed to have come into force on 10th March 1982.

Textual Amendments

F1 S. 1(3) repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\), Sch. 1 Pt. 8](#)

F2 S. 1(4) repealed by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 128(6), [Sch. 23 Pt. I](#)

Modifications etc. (not altering text)

C1 Part of the text of s. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 1979 c. 4

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

2 F3

Textual Amendments
F3 S. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), Sch. 23 Pt. IV

F43 **Hydrocarbon oil, etc.**

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Textual Amendments
F4 S. 3 repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), Sch. 1 Pt. 8

4 **Aviation gasoline.**

(1)^{M2} The Hydrocarbon Oil Duties Act 1979 shall have effect subject to the following modifications.

F5(2)

F6(3)

(4) In subsection (1) of section 27 (interpretation) after the words “In this Act” there shall be inserted the words— ““aviation gasoline” has the meaning given by section 6(4) above”.

(5) In Part I of Schedule 3 (regulations under section 21 relating to hydrocarbon oil) after paragraph 10 there shall be inserted the following paragraphs—

“10A Amending the definition of “aviation gasoline” in subsection (4) of section 6 of this Act.

10B Conferring power to require information relating to the supply or use of aviation gasoline to be given by producers, dealers and users.

10C Requiring producers and users of and dealers in aviation gasoline to keep and produce records relating to aviation gasoline.”

(6) In Schedule 4 (regulations under section 24) after paragraph 18 there shall be inserted the following paragraphs—

“18A Prohibiting the use of aviation gasoline otherwise than as a fuel for aircraft.

18B Prohibiting the taking of aviation gasoline into fuel tanks for engines other than aircraft engines.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

^{F7}(7)

Textual Amendments

- F5** S. 4(2) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), Sch. 6 paras. 8(a), 21
- F6** S. 4(3) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), Sch. 6 paras. 8(a), 21
- F7** S. 4(7) omitted (1.11.2008) by virtue of Finance Act 2008 (c. 9), Sch. 6 paras. 8(a), 21

Modifications etc. (not altering text)

- C2** Part of the text of ss. 3 and 4 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

- M2** 1979 c. 5.

5 Vehicles excise duty: Great Britain.

^{F8}(1)

^{F8}(2)

^{F8}(3)

^{F8}(4)

^{F9}(5)

^{F10}(6)

^{F8}(7)

Textual Amendments

- F8** S. 5(1)-(4) and (7) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))
- F9** S. 5(5) repealed by Finance Act 1988 (c. 39, SIF 107:2), s. 148, Sch. 14 Pt. II
- F10** Ss. 5(6) and 6(7) deemed partly repealed retrospectively (20.3.1991) for a specified purpose and repealed fully (25.7.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19 Pt. III, Note 3

Modifications etc. (not altering text)

- C3** Part of the text of ss. 5 and 6 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

^{F11}6

Textual Amendments

- F11** S. 6 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.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

- 7 ^{F12}(1)
- ^{F13}(2)
- ^{F12}(3)
- ^{F13}(4)

Textual Amendments

F12 S. 7(1) and (3) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F13 S. 7(2)(4) repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**,
Note; S.I. 1991/2021, **art. 2**.

8 Betting and gaming duties.

- (1) Schedule 6 to this Act shall have effect for the purposes of—
- (a)^{F14}
 - (b) increasing gaming licence duty;
 - (c) amending the law relating to bingo duty ; and
 - (d) increasing, and otherwise amending the law relating to, gaming machine licence duty.
- (2) Part II of Schedule 6 shall have effect in relation to bets made at any time by reference to an event taking place after 31st March 1982, Part III of that Schedule shall have effect in relation to gaming licences for any period beginning after 31st March 1982, Part IV of that Schedule shall have effect in relation to bingo played after 26th September 1982 and Part V of that Schedule shall have effect in relation to gaming machine licences for any period beginning after 30th September 1982.

Textual Amendments

F14 S. 8(1)(a) repealed by Finance Act 1990 (c. 29, SIF 12:2), s. 132, **Sch. 19 Pt. I**

9 Immature spirits for home use and loss allowance for imported beer.

- (1)^{F15}
- (3) At the end of section 40 of the Alcoholic Liquor Duties Act 1979 (charge of duty on imported beer) there shall be added the following subsection:—
- “(3) The duty chargeable on beer to which subsection (1) above applies and which is imported or removed into the United Kingdom in containers having a capacity of more than 10 litres shall be charged on a quantity which is 2 per cent. less than the quantity so imported or removed.”
- (4) Subsection (3) above has effect in relation to beer imported or removed into the United Kingdom on or after 1st October 1982.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

Textual Amendments

F15 S. 9(1)(2) repealed by Finance Act 1990 (c. 29, SIF 40:1), s. 132, Sch. 19 Pt. I

Modifications etc. (not altering text)

C4 The text of ss. 9(3), 10, 11(2)(3), 12 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

10 Regulator powers.

(1) In subsection (2) of section 1 of the ^{M3}Excise Duties (Surcharges or Rebates) Act 1979 (regulator powers) for the words from “groups of duties” to “every right” there shall be substituted the words “duties to which this section applies, provide for an adjustment

- (a) of any liability to such a duty; and
- (b) of any right”.

(2) For subsections (3) and (4) of section 2 of that Act there shall be substituted the following subsection—

“(3) An order—

- (a) may specify different percentages for different cases; but
- (b) may not provide for both an addition to any amount payable and a deduction from any other amount payable.”.

(3) In subsection (7) of that section (procedure for certain orders) for the words from “with respect to” to the end of paragraph (b) there shall be substituted the words “—

- (a) specifies a percentage by way of addition to any amount payable or increases a percentage so specified; or
- (b) withdraws or reduces a percentage specified by way of deduction from any amount payable,”.

Modifications etc. (not altering text)

C5 The text of ss. 9(3), 10, 11(2)(3), 12 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

M3 1979 c. 8.

11 Power of Commissioners with respect to agricultural levies etc.

(1) Notwithstanding that—

- (a) agricultural levies, within the meaning of section 6 of ^{M4} the European Communities Act 1972, which are charged on goods exported from the United Kingdom are, in accordance with subsection (4) of that section, paid to and recoverable by the [^{F16}relevant Minister (within the meaning given by subsection (9) of that section)], and

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

- (b) payments made by virtue of Community arrangements to which subsection (3) of that section applies are made by that [^{F17}Minister (within the meaning so given)],
- proceedings for an offence under the ^{M5}Theft Act 1968, the ^{M6}Theft Act 1978, the ^{M7}Theft Act (Northern Ireland) 1969 [^{F18}, the Theft (Northern Ireland) Order 1978 or the Fraud Act 2006] relating to any such levies or payments may be instituted by the Commissioners.
- (2) At the end of Part V of the ^{M8}Customs and Excise Management Act 1979 (control of exportation) there shall be added the following section:—

“68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.
- (2) Any person guilty of an offence under this section shall be liable, on summary conviction, to a penalty of three times the value of the goods or £200, whichever is the greater.
- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.
- (4) In this section “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply notwithstanding that any such levy may be payable to the Intervention Board for Agricultural Produce.”

^{F19}(3)

Textual Amendments

- F16** Words in s. 11(1)(a) substituted (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(a\)\(i\)](#)
- F17** Words in s. 11(1)(b) substituted (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(a\)\(ii\)](#)
- F18** Words in s. 11(1) substituted (15.1.2007) by [Fraud Act 2006 \(c. 35\), s. 15\(1\), Sch. 1 para. 19; S.I. 2006/3200, art. 2](#)
- F19** S. 11(3) repealed (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(b\)](#)

Modifications etc. (not altering text)

- C6** The text of ss. 9(3), 10, 11(2)(3), 12 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

- M4** 1972 c. 68.
- M5** 1968 c. 60.
- M6** 1978 c. 31.
- M7** 1969 c. 16 (N.I.).
- M8** 1979 c. 2.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

12 Delegation of Commissioners' functions.

In subsection (1) of section 8 of the Customs and Excise Management Act 1979 (functions of Commissioners may be exercised by secretaries, assistant secretaries, etc.) for paragraphs (b) and (c) there shall be substituted the following paragraph:—

“(b) any officer or other person acting under the authority of the Commissioners”;

and at the end of that subsection there shall be added the words “ and any statement signed by one or more of the Commissioners certifying that a person specified in the statement was, at a time or for a purpose so specified, acting under the authority of the Commissioners shall be admissible in evidence, and in Scotland shall be sufficient evidence, of the fact so certified. ”

Modifications etc. (not altering text)

- C7** The text of ss. 9(3), 10, 11(2)(3), 12 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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Part I.