



# Finance Act 1990

## 1990 CHAPTER 29

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Rates of duty*

#### **1 Spirits, beer, wine, made-wine and cider**

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (spirits) for “£15.77” there shall be substituted “£17.35”.
- (2) In section 36 of that Act (beer) for “£0.90” there shall be substituted “£0.97”.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) In section 62(1) of that Act (cider) for “£17.33” there shall be substituted “£18.66”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 20th March 1990.

#### **2 Tobacco products**

- (1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted—

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“TABLE

1. Cigarettes ... ..	An amount equal to 21 per cent. of the retail price plus £34.91 per thousand cigarettes.
2. Cigars ... ..	£53.67 per kilogram.
3. Hand-rolling tobacco ... ..	£56.63 per kilogram.
4. Other smoking tobacco and chewing tobacco ... ..	£24.95 per kilogram.”

(2) This section shall be deemed to have come into force on 23rd March 1990.

### 3 Hydrocarbon oil

(1) In section 6 of the Hydrocarbon Oil Duties Act 1979—

- (a) in subsection (1), for “£0.2044” (duty on light oil) and “£0.1729” (duty on heavy oil) there shall be substituted “£0.2248” and “£0.1902” respectively; and
- (b) subsection (2A) (special rate of duty on petrol below 4 star) shall cease to have effect.

(2) In section 11(1) of that Act, for “£0.0077” (rebate on fuel oil) and “£0.0110” (rebate on gas oil) there shall be substituted “£0.0083” and “£0.0118” respectively.

(3) In section 13A(1) of that Act (rebate on unleaded petrol), for “£0.0272” there shall be substituted “£0.0299”.

(4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0077” there shall be substituted “£0.0083”.

(5) In Part I of Schedule 3 to that Act, for paragraph 10A there shall be substituted—

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

(6) Subsections (1) to (4) above shall be deemed to have come into force at 6 o'clock in the evening of 20th March 1990.

### 4 Pool betting duty

(1) In section 7(1) of the Betting and Gaming Duties Act 1981 (which specifies 42½ per cent. as the rate of pool betting duty), for the words “42½ per cent.” there shall be substituted the words “40 per cent.”.

(2) This section shall apply in relation to bets made at any time by reference to an event taking place on or after 6th April 1990.

### 5 Vehicles excise duty

(1) The Vehicles (Excise) Act 1971 (“the 1971 Act”) and the Vehicles (Excise) Act (Northern Ireland) 1972 (“the 1972 Act”) shall be amended as follows.

(2) In Schedule 3 to each Act (annual rates of duty on haulage vehicles)—

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- (a) in paragraph 1 of Part I, for the words from “according” to the end there shall be substituted the words “be the rate specified in relation to vehicles of that description in the second column of that Part.”; and
  - (b) for the Table set out in Part II there shall be substituted the Table set out in Part I of Schedule 2 to this Act.
- (3) Part II of Schedule 2 to this Act (which amends Part I of Schedule 4 to the 1971 Act) shall have effect.
- (4) Part III of Schedule 2 to this Act (which amends Part I of Schedule 4 to the 1972 Act) shall have effect.
- (5) For the Tables set out in Part II of Schedule 4 to the 1971 Act there shall be substituted the Tables set out in Part IV of Schedule 2 to this Act.
- (6) The Tables set out in Part IV of Schedule 2 to this Act shall also be substituted for the Tables set out in Part II of Schedule 4 to the 1972 Act, but with the following modifications—
- (a) for the words “plated gross weight”, in each place where they occur, there shall be substituted the words “relevant maximum weight”, and
  - (b) for the words “plated train weight”, in each place where they occur, there shall be substituted the words “relevant maximum train weight”.
- (7) In paragraph 2 of Schedule 4A to each Act (annual rates of duty on vehicles used for carrying or drawing exceptional loads) for “£3,100” there shall be substituted “£3,250”.
- (8) This section, except subsections (3) and (4), shall apply in relation to licences taken out after 20th March 1990.
- (9) Subsections (3) and (4) above shall apply in relation to licences taken out after 30th September 1990.

#### *Other provisions*

## **6 Vehicles excise duty: exemptions**

- (1) Section 4 of each of the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 (exemptions) shall be amended as follows.
- (2) In subsection (1) the following paragraph shall be inserted after paragraph (c)—
- “(ca) veterinary ambulances;”.
- (3) In subsection (1) the following paragraphs shall be inserted after paragraph (k)—
- “(ka) vehicles (other than mowing machines) neither constructed nor adapted for use nor used for the carriage of a driver or passenger;
  - “(kb) vehicles (other than ambulances) used for the carriage of disabled persons by bodies for the time being recognised for the purposes of this paragraph by the Secretary of State;”.
- (4) The following subsections shall be inserted after subsection (1)—
- “(1A) The Secretary of State shall recognise a body for the purposes of subsection (1) (kb) above if, on application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled persons.

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- (1B) The issue by the Secretary of State of a nil licence in respect of a mechanically propelled vehicle shall be treated, where the document is issued by virtue of paragraph (kb) of subsection (1) above, as recognition by him for the purposes of that paragraph of the body by reference to whose use of the vehicle the document is issued.
- (1C) The Secretary of State may withdraw recognition of a body for the purposes of subsection (1)(kb) above if it appears to him that the body is no longer concerned with the care of disabled persons.
- (1D) The reference in subsection (1B) above to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations under this Act of a document which—
- (a) is in the form of a vehicle licence, and
  - (b) has the word “NIL” marked in the space provided for indicating the amount of duty payable.”
- (5) In subsection (2) the following definitions shall be inserted before the definition of “road construction vehicle”—
- ““ambulance” means a vehicle which—
- (a) is constructed or adapted for, and used for no other purpose than, the carriage of sick, injured or disabled persons to or from welfare centres or places where medical or dental treatment is given; and
  - (b) is readily identifiable as a vehicle used for the carriage of such persons by virtue of being marked “Ambulance” on both sides;
- “disabled person” means a person suffering from a physical or mental defect or disability;
- “veterinary ambulance” means a vehicle which—
- (a) is used for no other purpose than the carriage of sick or injured animals to or from places where veterinary treatment is given; and
  - (b) is readily identifiable as a vehicle used for the carriage of such animals by virtue of being marked “Veterinary Ambulance” on both sides;”.
- (6) This section shall be deemed to have come into force on 21st March 1990.

## **7 Entry of goods on importation**

Schedule 3 to this Act (which amends the provisions of the Customs and Excise Management Act 1979 about initial and supplementary entries and postponed entry) shall have effect in relation to goods imported on or after the day on which this Act is passed.

## **8 Spirits methylated abroad**

- (1) In section 4(1) of the Alcoholic Liquor Duties Act 1979, for the definition of “methylated spirits” there shall be substituted—
- ““methylated spirits” means—

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- (a) spirits mixed in the United Kingdom with some other substance in accordance with regulations made under section 77 below; or
- (b) spirits mixed outside the United Kingdom with some other substance if the spirits and other substance, and the proportions in which they are mixed, are such as are prescribed by those regulations for the production of methylated spirits in the United Kingdom;”.

(2) This section shall come into force on 1st January 1991.

## **9 Lodgings for officers in charge of distillery**

In section 12 of the Alcoholic Liquor Duties Act 1979 (licence to manufacture spirits) subsections (6) to (9) (requirement that distiller provide lodgings for officers in charge of distillery) shall cease to have effect.