



Finance Act 1958

1958 CHAPTER 56

PART II

CUSTOMS AND EXCISE

3 Entertainments duty

- (1) Subject to subsection (2) of section one of the Entertainments Duty Act, 1958 (which provides for a reduced rate of duty in the case of certain mixed entertainments), the amount of entertainments duty chargeable on any payment for admission to an entertainment given after the third day of May, nineteen hundred and fifty-eight, shall be one-third of the amount, if any, by which the total amount of the payment (not excluding the amount of the duty) exceeds one shilling and six pence; and if before the date of the passing of this Act duty has been charged on any such payment, and by virtue of this subsection a less amount of duty or no duty should have been charged, the person by whom the duty was paid shall be entitled to repayment of the overcharge.
- (2) In the case of entertainments given after the fourth day of October, nineteen hundred and fifty-eight, entertainments duty shall not be paid by means of stamps, but shall in all cases be accounted for and paid by the proprietor of the entertainment in accordance with regulations of the Commissioners of Customs and Excise made under section six of the Entertainments Duty Act, 1958 ; and as respects entertainments so given those regulations may in particular include provision for all or any of the following matters—
 - (a) for ascertaining the amounts of duty chargeable, for regulating and recording admissions to chargeable entertainments, and for requiring security for the payment of duty;
 - (b) for requiring the proprietor of an entertainment to give the Commissioners prior notice of it, and to furnish such other information about it as may be required of him, to keep and produce records and make returns of admissions to the entertainment and of payments for admission, and to display notices stating the prices of admission.

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- (3) For any failure to comply with an obligation under the regulations to account for or pay the duty chargeable in respect of any payment for admission, the penalty under subsection (3) of the said section six shall be fifty pounds or three times the amount of the duty, whichever is the greater.
- (4) Section seven of the Entertainments Duty Act, 1958 (which authorises the Commissioners to delegate their powers with respect to entertainments and entertainments duty to local authorities and police authorities), shall cease to have effect.
- (5) In section nine of the Entertainments Duty Act, 1958 (which relates to the interpretation of that Act), any reference to that Act shall include a reference to this section and any other enactment relating to entertainments duty.

4 Wines

- (1) In lieu of the duties of customs charged on wines under section four of the Finance Act, 1949, there shall be charged on wines imported into the United Kingdom duties of customs at the rates set out in the Third Schedule to this Act, the rates specified in the second column of that Schedule applying to wines which do not qualify for Commonwealth preference and those specified in the third column to wines which do:

Provided that each of the rates specified in that Schedule for light wines which qualify for Commonwealth preference shall be increased by one shilling, unless the Treasury by order direct otherwise.
- (2) Subsections (2) to (9) of section two of the Import Duties Act, 1958 (which define the goods qualifying for Commonwealth preference under that Act), shall apply for the purposes of this section as they apply for the purposes of that section; and subsections (1) to (4) of section thirteen of that Act (which relate to the making, revocation, annulment and approval of orders under that Act) shall apply in relation to orders under subsection (1) of this section as they apply in relation to orders under that Act.
- (3) For the purposes of this section " wine " includes the lees of wine.
- (4) The foregoing provisions of this section shall have effect from the beginning of the year nineteen hundred and fifty-nine ; and as respects the period between the fifteenth day of April, nineteen hundred and fifty-eight, and the coming into force of those provisions section four of the Finance Act, 1949, shall have and be deemed to have had effect as if the rates of duty specified in the second and third columns of the Second Schedule to that Act for wines other than light wines had been those specified in the second and third columns of the Third Schedule to this Act.

5 Sweets

- (1) There shall be charged on sweets, in lieu of the duty charged under section six of the Finance Act, 1927, a duty of excise at the rates shown in the Fourth Schedule to this Act.
- (2) This section shall be deemed to have had effect as from the sixteenth day of April, nineteen hundred and fifty-eight.

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6 Repeal of spirits duty on certain methyl alcohol

- (1) Methyl alcohol, notwithstanding that it is so purified or prepared as to be potable, shall not be deemed for the purposes of the Customs and Excise Act, 1952, to be spirits nor be chargeable with the customs and excise duties on spirits, nor shall naphtha or any mixture or preparation containing naphtha or methyl alcohol and not containing spirits within the meaning of that Act.
- (2) Methyl alcohol shall be included among the alcohols mentioned in subsection (2) of section one hundred and fifteen of that Act (which empowers the Commissioners of Customs and Excise for the purpose of protecting the revenue arising from the said duties to make regulations relating to those alcohols).
- (3) This section shall have effect as from the first day of August, nineteen hundred and fifty-eight.

7 Date and periods of road vehicle licences

- (1) Subject to the provisions of this section, licences under the Vehicles (Excise) Act, 1949 (other than the annual licence provided for by section one of that Act and other than trade licences), may be taken out for such periods as may be prescribed by order of the Minister of Transport and Civil Aviation, being periods of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect.
- (2) A licence for any period prescribed by an order under the foregoing subsection shall be taken out on payment of duty at such rate as may be so prescribed:
Provided that—
 - (a) the rate of duty on any licence taken out for a period of twelve months shall be the same as on the corresponding annual licence provided for by section one of the said Act, and any other rate of duty shall be such as to bear to that rate no less proportion than the number of months for which the licence is taken out bears to a year; and
 - (b) the rate of duty for any licence taken out for a period of three months or for a period of four months shall not exceed for each month of the period ten per cent. of the duty on the corresponding annual licence.
- (3) Any order made by the Minister under this section may be made so as to apply only to vehicles of specified descriptions and may make different provision for vehicles of different descriptions or for different circumstances; and the power to make orders under this section shall be exercisable by statutory instrument and shall include power to vary or revoke any order so made.
- (4) On the surrender of a licence, not being a licence for a period ending at or before the end of the year nineteen hundred and fifty-eight, the amount of any repayment under subsection (2) of section twelve of the Vehicles (Excise) Act, 1949, shall, in all cases except that of a general trade licence taken out for one quarter of the year, be that specified in paragraph (b) of that subsection (that is to say, one-twelfth of the full annual duty for each complete month unexpired of the period of the currency of the licence) ; and for paragraph (a) of that subsection there shall be substituted—
 - “(a) in the case of a general trade licence taken out for one quarter of a year only, an amount equal to one-third of the duty charged on that licence”.

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- (5) In subsection (5) of section eleven of the Vehicles (Excise) Act, 1949 (which authorises the issue of general trade licences for one quarter of the year only), the expression "quarter" shall, as respects the year nineteen hundred and fifty-nine or any later year, mean any period of three months beginning with the first day of January, of April, of July or of October.
- (6) An order made under this section as respects any description of vehicles may provide that for one (but not more than one) of the first three years in which licences of the kind provided for by subsection (1) of this section may be issued for vehicles of that description, annual licences shall not be issued for those vehicles in any cases prescribed by the order, being cases in which the order provides instead for the issue of licences for some period of not less than eleven months.
- (7) This section shall have effect in place of subsections (2) and (4) of section eleven of the Vehicles (Excise) Act, 1949 ; but neither this section nor any repeal by this Act of a provision contained in or amending section eleven or twelve of that Act shall affect the operation of that Act in relation to licences for any description of vehicles, except as respects licences issued after the date on which an order comes into force under this section with respect to vehicles of that description.

8 Use of motor vehicle unlicensed an way to or from compulsory test, etc.

- (1) A mechanically propelled vehicle shall not be chargeable with any duty under the Vehicles (Excise) Act, 1949, by reason of its use on public roads—
 - (a) for the purpose of submitting it by previous arrangement for, or bringing it away from, a compulsory test; or
 - (b) where a test certificate is refused on a compulsory test, for the purpose of delivering it by previous arrangement at, or bringing it away from, a place where work is to be or has been done on it to remedy for a further compulsory test the defects on the ground of which the test certificate was refused.
- (2) In this section " test certificate " has the same meaning as in the Road Traffic Act, 1956, and " compulsory test " means an examination under section one of that Act with a view to obtaining a test certificate without which a licence cannot be granted for the vehicle under the Vehicles (Excise) Act, 1949.

9 Use of trade licences for collection and delivery of road vehicles

- (1) The purposes for which the holder of a trade licence within the meaning of the Vehicles (Excise) Act, 1949, may be authorised to use the licence by regulations under section ten of that Act shall not include the collection or delivery of mechanically propelled vehicles on or by means of another mechanically propelled vehicle except in connection with activities which would be treated for the purposes of the said section ten as part of his business as a motor trader apart from subsection (5) of section seven of the Finance Act, 1952 (under which in certain circumstances the collection and delivery of motor vehicles is to be treated as itself constituting or forming part of the business of a motor trader).
- (2) This section shall not invalidate any regulations made under the said section ten before the coming into force of this section, but the purposes for which they authorise trade licences to be used shall be taken to be limited in accordance with the foregoing subsection.

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- (3) This section shall come into force on the first day of January, nineteen hundred and fifty-nine, or such later date (if any) as may be appointed by order of the Minister of Transport and Civil Aviation made by statutory instrument.

10 Extension of time for repayments to tobacconists on pensioners' tokens

Paragraph 4 of the Sixth Schedule to the National Insurance (No. 2) Act, 1957 (which contained transitional provisions in connection with the withdrawal of the pensioner's tobacco relief under section four of the Finance Act, 1947), shall have, and be deemed to have had, effect as if the date specified in sub-paragraph (3) as the latest date on which tokens may be surrendered by a dealer had been the thirtieth day of September, nineteen hundred and fifty-eight (instead of, in the events which happened, the thirty-first day of March).

11 Dog licences

The proviso to subsection (4) of section six of the Finance Act, 1908 (under which, on a change in the rate of any duty transferred by that section to local authorities in England and Wales, the transfer becomes inoperative), shall cease to apply to the duty on dog licences ; and accordingly those licences and the duty on them shall in England and Wales cease to be excise licences or an excise duty for any purpose (but without prejudice to the operation of the excise Acts in relation to them, in so far as those Acts apply at the coming into force of this section).