



Finance Act 1981

1981 CHAPTER 35

PART I

CUSTOMS AND EXCISE

^{X1}1 **Spirits, beer, wine, made-wine and cider.**

- (1) ^{F1}
- (2) In section 36 of that Act (excise duty on beer) for “£13.05” and “£0.435” there shall be substituted “ £18.00 ” and “ £0.60 ” respectively.
- (3) ^{F1}
- (5) In section 62(1) of that Act (excise duty on cider) for “£6.05” there shall be substituted “ £7.20 ”.
- (6) This section shall be deemed to have come into force on 11th March 1981.

Editorial Information

X1 The text of ss. 1, 7, 8, 9(1)(8) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Textual Amendments

F1 S. 1(1)(3)(4) repealed by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), s. 157(6), [Sch. 22 Pt. I](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

Textual Amendments

F2 S. 2 repealed by Finance Act 1982 (c. 39, SIF 40:1), s. 157(6), **Sch. 22 Pt. I**

^{X2}3 **Matches and mechanical lighters.**

- (1) In section 1(1) of the ^{M1}Matches and Mechanical Lighters Duties Act 1979 (duty on matches at the rate of £0.49 for every 7,200 matches) for “£0.49” there shall be substituted “£1.15”.
- (2) In section 6(1) of that Act (duty on mechanical lighters at the rate of £0.20 for each lighter) for “£0.20” there shall be substituted “£0.50”.
- (3) In section 6(3) of that Act (exemption for lighters constructed solely for the purpose of igniting gas for domestic use) after the word “domestic” there shall be inserted the words “or industrial”
- (4) This section shall be deemed to have come into force on 11th March 1981.

Editorial Information

X2 The text of ss. 3-5, 6(2)(3), 10(2)(4) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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

M1 1979 c. 6.

^{X3}4 **Increase on duty on hydrocarbon oil etc.**

- (1) In section 6(1) of the ^{M2}Hydrocarbon Oil Duties Act 1979 for the words “a duty of excise at the rate of £0.10 a litre” there shall be substituted the words “a duty of excise at the rate of £0.1382 a litre in the case of light oil and £0.1191 a litre in the case of heavy oil”.
- (2) In consequence of subsection (1) above—
 - (a) in sections 7 and 8(3) and (4)(c) of the said Act of 1979 and Article 3 of the ^{M3}Excise Duties (Gas as Road Fuel) Order 1972 (under which duty is charged by reference to the duty on hydrocarbon oil); and
 - (b) in section 92(2) of the ^{M4}Finance Act 1965 and section 14(2) of the ^{M5}Finance Act (Northern Ireland) 1966 (grants towards duty on bus fuel),
 for the words “hydrocarbon oil” there shall be substituted the words “light oil”.
- (3) This section shall be deemed to have come into force at 6 o’clock in the evening on 10th March 1981 but as respects the period beginning at that time and ending at 6 o’clock in the evening on 2nd July 1981 the rate of the duty of excise charged by section 6(1) of the said Act of 1979 shall, notwithstanding subsection (1) above, be £0.1382 a litre in the case of heavy oil as well as light oil and the provisions mentioned in subsection (2) above shall have effect accordingly.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

Editorial Information

- X3** The text of ss. 3-5, 6(2)(3), 10(2)(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.
M3 S.I. 1972/567.
M4 1965 c. 25.
M5 1966 c. 21 (N.I.).

^{x45} Energy for refineries etc.

- (1) The Hydrocarbon Oil Duties Act 1979 shall have effect with the following amendments, being amendments providing for relief from duty where energy is produced for use in refineries and other premises used for the production of hydrocarbon oil.
- (2) After section 19 there shall be inserted—

“19A Fuel for producing energy for refineries etc.

- (1) If on an application made for the purposes of this section by an approved person it is shown to the satisfaction of the Commissioners—
- (a) that any quantity of rebated hydrocarbon oil has been used by him, otherwise than at a refinery or other premises used for the production of hydrocarbon oil, as fuel for producing energy; and
 - (b) that not less than one-sixth or more than one-third of that energy was used in the treatment of hydrocarbon oil at a refinery or in the production of hydrocarbon oil at other premises used for the production of such oil,
- the applicant shall be entitled to obtain from the Commissioners repayment of one-third of the amount of excise duty which has been paid in respect of the quantity so used less the rebate allowed in respect of the duty.
- (2) In this section “an approved person” means a person for the time being approved in accordance with regulations made for the purposes of this section under section 24(1) below.”

- (3) In section 27(1) for the definition of “refinery” there shall be substituted—

““refinery” means any premises which—

- (a) are approved by the Commissioners for the treatment of hydrocarbon oil; or
- (b) are approved by them for the production of energy for use in the treatment of hydrocarbon oil at premises approved under paragraph (a) above or in the production of hydrocarbon oil at other premises used for the production of such oil;

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and the Commissioners may approve any premises under paragraph (b) above if it appears to them that more than one-third of the energy will be produced for such use as is mentioned in that paragraph; ”.

(4) after section 27(1) there shall be inserted—

“(1A) If in the case of any premises which the Commissioners can approve under paragraph (b) of the definition of “refinery” in subsection (1) above it appears to them appropriate to do so, they may direct that the provisions of this Act (other than that definition) shall apply to them as if, instead of being a refinery, they were other premises used for the production of hydrocarbon oil.”

(5) Subsection (2) above has effect in relation to oil used on or after 1st September 1981.

Editorial Information

X4 The text of ss. 3-5, 6(2)(3), 10(2)(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.

6 Repayment of hydrocarbon oil duty.

(1) The ^{M6}Hydrocarbon Oil Duties Act 1979 shall have effect with the amendments in subsections (2) and (3) below, being amendments which enable regulations to be made with respect to applications for repayment of duty under sections 17, 18(1), 19 and 19A of that Act.

^{X5}(2) In section 24(1) for the words “or section 14(1) above” there shall be substituted the words “, section 14(1), section 17, section 18(1), 19 or section 19A above”.

^{X5}(3) For paragraph 3 of Schedule 4 there shall be substituted—

“3 Requiring claims or applications for repayment under section 9(4), 17, 18(1), 19 or 19A of this Act to be made at such times and in respect of such periods as are prescribed; providing that no such claim or application shall lie where the amount to be paid is less than the prescribed minimum; and preventing, where a claim or application can be made under section 9(4) or 19, the payment of drawback.”

^{X6}(4) It is hereby declared for the avoidance of doubt that references in sections 17(1), 18(1) and 19(3) of the said Act of 1979 to duty paid in respect of the oil used as mentioned in those provisions are to the duty less any rebate allowed in respect of it and accordingly those provisions shall have effect, and be deemed always to have had effect, with the insertion after the words “so used” of the words “less any rebate allowed in respect of the duty”.

Editorial Information

X5 The text of ss. 3-5, 6(2)(3), 10(2)(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.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

X6 The text from "and accordingly" to the end of s. 6(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

M6 1979 c. 5.

7 Vehicles excise duty: Great Britain.

(1) The ^{M7}Vehicles (Excise) Act 1971 shall be amended as follows.

^{F3}(2)

^{F4}(4)

(5) This section has effect in relation to licences taken out after 10th March 1981.

Textual Amendments

F3 S. 7(2)(3) repealed by Finance Act 1982 (c. 39, SIF 40:1), s. 157(6), **Sch. 22 Pt. II**

F4 S. 7(4) repealed (*retrospectively*) by Finance Act 1985 (c. 54, SIF 40:1), s. 98(6), **Sch. 27 Pt. II**

Modifications etc. (not altering text)

C1 The text of ss. 1, 7, 8, 9(1)(8) 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

M7 1971 c. 10

^{X7}8 Vehicles excise duty: Northern Ireland.

(1) The ^{M8}Vehicles (Excise) Act (Northern Ireland) 1972 shall be amended as follows.

^{F5}(2)

^{F6}(4)

(5) This section has effect in relation to licences taken out after 10th March 1981.

Editorial Information

X7 The text of ss. 1, 7, 8, 9(1)(8) 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.

Textual Amendments

F5 S. 8(2)(3) repealed by Finance Act 1982 (c. 39, SIF 40:1), s. 157(6), **Sch. 22 Pt. II**

F6 S. 8(4) repealed (*retrospectively*) by Finance Act 1985 (c. 54, SIF 40:1), s. 98(6), **Sch. 27 Pt. II**

Marginal Citations

M8 1972 c. 10 (N.I.).

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

9 Betting and gaming duties.

^{X8}(1) In section 1(2)(b) of the ^{M9}Betting and Gaming Duties Act 1972 and section 17(1)(b) of the ^{M10}Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (general betting duty on bets other than on-course bets) for the words “7½ percent.” there shall be substituted the words “8 per cent.”.

^{F7}(2)

^{F8}(6)

^{F9}(7)

^{X8}(8) Subsection (1) above shall be deemed to have come into force on 12th July 1981, . . .
^{F10} and (6) above shall come into force on 1st October 1981.

Editorial Information

X8 The text of ss. 1, 7, 8, 9(1)(8) 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.

Textual Amendments

F7 S. 9(2)–(5) repealed by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(2), [Sch. 7](#)

F8 S. 9(6) repealed by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 157(6), [Sch. 22 Pt. III](#)

F9 S. 9(7) repealed by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(2), [Sch. 7](#)

F10 Words repealed by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(2), [Sch. 7](#)

Marginal Citations

M9 1972 c. 25.

M10 1972 c. 11 (N.I.).

10 Import and export procedures.

(1) The ^{M11}Customs and Excise Management Act 1979 shall have effect with the amendments specified in Schedule 6 to this Act, being amendments relating to the control of importation.

^{X9}(2) For sections 53 to 58 of that Act (which relate to the control of exportation) there shall be substituted the sections set out in Part I of Schedule 7 to this Act ; and the provisions of that Act mentioned in Part II of that Schedule (which also relate to that matter) shall have effect with the amendments there specified.

(3) Subsection (1) above shall come into force on such day as may be appointed by the Commissioners of Customs and Excise by order made by statutory instrument and different days may be appointed in relation to different paragraphs of the Schedule mentioned in that subsection.

^{X9}(4) Subsection (2) above does not affect the operation of the said Act of 1979 in relation to goods exported before 1st October 1981.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

Editorial Information

- X9** The text of ss. 3-5, 6(2)(3), 10(2)(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.

Modifications etc. (not altering text)

- C2** Power of appointment conferred by section 10(3) fully exercised by [S.I. 1982/205](#). Appointed day 1.4.1982

Marginal Citations

- M11** [1979 c. 2.](#)

11 Miscellaneous customs and excise amendments.

- (1) The enactments mentioned in Schedule 8 to this Act (which relate among other things to the administration and regulation of alcoholic liquor duties, warehousing and excise licences) shall have effect with the amendments there specified.
- (2) The following provisions of that Schedule shall come into force on 1st July 1982, namely—
 - (a) paragraph 5, so far as it affects section 105 of the ^{M12}Customs and Excise Management Act 1979;
 - (b) paragraph 20, in so far as it affects sections 65(1) to (7), 70, 86(1)(a) and (2) and 89 of the ^{M13}Alcoholic Liquor Duties Act 1979; and
 - (c) paragraphs 24 to 28.
- (3) Section 16 of the ^{M14}Customs Duties (Dumping and Subsidies) Act 1969 (which requires the Secretary of State to lay before Parliament for each financial year a report on the anti-dumping and countervailing duties in force under that Act) shall not apply to any financial year ending after 31st March 1981.

Marginal Citations

- M12** [1979 c. 2.](#)
M13 [1979 c. 4.](#)
M14 [1969 c. 16.](#)

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Part I.