



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

10 Regulator powers.

- (1) In subsection (2) of section 1 of the ^{M1}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)

- C1** The text of ss. 9(3), 10, 11(2)(3), 12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991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, Section 10. (See end of Document for details)*

Marginal Citations

M1 1979 c. 8.

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There are currently no known outstanding effects for the Finance Act 1982, Section 10.