



Finance Act 1983

1983 CHAPTER 28

PART I

CUSTOMS AND EXCISE

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

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for " £14.47 " there shall be substituted " £15.19 " .
- (2) In section 36 of that Act (excise duty on beer) for " £20.40 " and " £0.68 " there shall be substituted " £21.60 " and " £0.72 " respectively.
- (3) For the provisions of Schedule 1 to that Act (rates of excise duty on wine) there shall be substituted the provisions of Schedule 1 to this Act.
- (4) For the provisions of Schedule 2 to that Act (rates of excise duty on made-wine) there shall be substituted the provisions of Schedule 2 to this Act.
- (5) In section 62(1) of that Act (excise duty on cider) for " £816 " there shall be substituted " £969 " .
- (6) This section shall be deemed to have come into force on 16th March 1983.

2 Tobacco products

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

“TABLE

1. Cigarettes	An amount equal to 21 per cent, of the retail price plus £21.67 per thousand cigarettes.
2. Cigars	£40.85 per kilogram.

Status: This is the original version (as it was originally enacted).

3. Hand-rolling tobacco	£35.40 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 18th March 1983.

3 Hydrocarbon oil

(1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil) for " £0.1554 " (light oil) and " £0.1325 " (heavy oil) there shall be substituted " £0.1630 " and "£0.1382 " respectively.

(2) This section shall be deemed to have come into force at 6 o'clock in the evening of 15th March 1983.

4 Vehicles excise duty

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

(2) For the provisions of Part II of Schedules 1 to 5 to each of those Acts (annual rates of duty) there shall be substituted the provisions set out in Part I of Schedule 3 to this Act.

(3) The provisions of Part I of Schedule 4 to each of those Acts (annual rates of duty on goods vehicles: general provisions) shall have effect subject to the amendments made by Part II of Schedule 3 to this Act.

(4) In sections 2(1)(c) of the Act of 1971 and 2(1)(d) of the Act of 1972 (seven-day licences for certain vehicles), for sub-paragraphs (i) and (ii) there shall be substituted—

“(i) in respect of which duty is chargeable by reference to an annual rate applicable to haulage vehicles in accordance with the second and third categories in Part II of Schedule 3 to this Act or applicable to goods vehicles in accordance with Schedule 4 to this Act; and

(ii) the unladen weight of which exceeds 11,176.5 kilograms;”.

(5) In subsection (5) of section 16 of the Act of 1971 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7 to that Act, for " £40 " and " £8 " there shall be substituted, respectively, " £42 " and " £8.50 ".

(6) In subsection (6) of section 16 of the Act of 1972 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 9 to that Act, for " £40 " and " £8 " there shall be substituted, respectively, " £42 " and " £8.50 ".

(7) The provisions set out in Schedule 3 to this Act as being substituted for provisions of Schedule 4 to the Act of 1972 shall have effect in that Act with the substitution for any reference to a plated gross weight of a reference to a relevant maximum weight and for any reference to a plated train weight of a reference to a relevant maximum train weight.

(8) This section applies in relation to licences taken out after 15th March 1983.

5 Bingo duty and gaming machine licence duty

- (1) In paragraph 2 of Schedule 3 to the Betting and Gaming Duties Act 1981 (exemption limits for small-scale bingo) after sub-paragraph (1) there shall be inserted the following sub-paragraph—

“(1A) Where the total value of the card money taken in the bingo in question played at any premises exceeds during, or on any day in, a relevant week the total value of the prizes won in that bingo during that week or, as the case may be, on that day, any reference in sub-paragraph (1) above to the total value of the prizes so won shall be read as a reference to the total of the card money so taken.

In this sub-paragraph " card money " means money taken by or on behalf of the promoter of the bingo as payment by players for their cards (within the meaning of section 17(3) of this Act)”.

- (2) In Schedule 4 to the Act of 1981, in paragraph 1, for sub-paragraph (3) (meaning of private gain in relation to exemption from gaming machine licence duty for charitable entertainments etc.) there shall be substituted the following—

“(3) In construing sub-paragraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this sub-paragraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.

- (4) A society falls within sub-paragraph (3) above if it is established and conducted either—

- (a) wholly for purposes other than purposes of any commercial undertaking, or
- (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;

and in this paragraph " society " includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.”

6 Deferred payment of excise duty on goods

The following section shall be inserted in Part X of the Customs and Excise Management Act 1979 (duties and drawbacks : general provisions), after section 127—

“Deferred payment of excise duty on goods

127A Deferred payment of excise duty on goods.

- (1) The Commissioners may by regulations make provision for the payment of any excise duty on goods of a prescribed kind to be deferred, in prescribed cases, subject to such conditions or requirements as may be imposed—

- (a) by the regulations ; or
- (b) where the regulations so provide, by the Commissioners,

Status: This is the original version (as it was originally enacted).

- (2) Any duty payment of which is deferred under the regulations shall be treated, for prescribed purposes, as if it had been paid.
- (3) Where—
- (a) any excise duty to which an application for deferment of duty made under the regulations relates is payable on goods on their removal from an excise warehouse; and
 - (b) the Commissioners are not satisfied—
 - (i) that the conditions imposed under section 92(1) above in relation to the warehouse have been complied with by the occupier of the warehouse; or
 - (ii) that the warehousing regulations made by virtue of section 93(2)(g) above have been complied with by the occupier or by the proprietor of the goods ;
 the Commissioners may, notwithstanding any provision of the regulations, refuse the application or refuse it in so far as it relates to those goods.
- Nothing in this subsection shall be taken to prejudice the power of the Commissioners to prescribe the cases in which excise duty may be deferred.
- (4) Regulations under this section may make different provision for goods of different descriptions or for goods of the same description in different circumstances.
- (5) In this section " prescribed " means prescribed by regulations made under this section.”.

7 Imports to and exports from Northern Ireland

- (1) In section 26 of the Customs and Excise Management Act 1979 (power to regulate movement of goods into and out of Northern Ireland by land).—
- (a) in paragraph (a) of subsection (1) after the words " " approved routes ") " there shall be inserted the words " or at such places on the boundary " ; and
 - (b) at the end of subsection (1) there shall be added the words " and any such regulations may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles " .
- (2) After subsection (1) of that section there shall be added the following subsection: —
- “(1A) In such cases and subject to compliance with such conditions as appear to the Commissioners to be appropriate, the Commissioners may dispense with any requirement of a regulation made under subsection (1) above”.
- (3) In subsection (2) of that section (penalties) after the words " subsection (1) above " there shall be inserted the words " or any condition of a dispensation given under subsection (1A) above " .
- (4) In section 27(1) of that Act (powers to board ships and aircraft and vehicles on approved routes) for the words "on an approved route " there shall be substituted the words " within the prescribed area " .

- (5) In section 51(1) of that Act (control of importation: special provisions as to proof where goods are within the prescribed area in Northern Ireland) the words " within the prescribed area " shall be omitted.

8 Export from Northern Ireland of goods chargeable with agricultural levies

At the end of Part V of the Customs and Excise Management Act 1979 (control of exportation), after section 68A, there shall be inserted the following section—

“68B Special provisions as to proof in Northern Ireland.

- (1) If goods of any class or description chargeable with agricultural levies on their exportation from the United Kingdom are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof either—
- (a) that the goods are not intended for such exportation; or
 - (b) that the goods are intended for such exportation and any entry required to be made or security required to be given in connection with that exportation has been or will be made or given.
- (2) If proof of any matter is required to be furnished in relation to any goods under subsection (1) above but is not so furnished, the goods shall be liable to forfeiture.
- (3) In subsection (1) above "agricultural levy" has the same meaning as in section 6 of the European Communities Act 1972.”

9 Miscellaneous customs and excise repeals

- (1) Subsection (5) of section 30 of the Licensing Act 1964 (duty of clerk to licensing justices to supply to Collector of Customs and Excise a list of new licences granted and licences not renewed) and section 22 of the Licensing (Scotland) Act 1976 (which makes corresponding provision for Scotland) shall cease to have effect.
- (2) Paragraph 1 of Schedule 7 to the Finance Act 1969 (definition of " whisky " or " whiskey " for customs and excise purposes) and section 92(7) of the Alcoholic Liquor Duties Act 1979 (saving in relation to spirits distilled before 1st August 1969) shall cease to have effect on the appointed day.
- (3) In subsection (2) above, " the appointed day " means such day as the Treasury may by order made by statutory instrument appoint; but the Treasury may not so appoint a day unless they are satisfied that on that day there will be in force as part of the law of each part of the United Kingdom a definition given by or under any enactment of the expressions " whisky " and " whiskey ".