



# Finance Act 1984

## 1984 CHAPTER 43

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER 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 "£15.19" there shall be substituted " £15.48 ".
- (2) In section 36 of that Act (excise duty on beer) for " £21.60 " and " £0.72 " there shall be substituted " £24.00 " and " £0.80 " 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) The rates of duty on made-wine shall be the same as those on wine and, accordingly, in section 55(1) of that Act for the words " Schedule 2" there shall be substituted the words " Schedule 1 ".
- (5) In section 62(1) of that Act (excise duty on cider) for " £9.69 " there shall be substituted " £14.28 " and in the definition of " cider " in section 1(6) of that Act for the words " less than 8.7 per cent." there shall be substituted the words " less than 8.5 per cent. ".
- (6) This section, and Schedule 1 to this Act, other than the paragraphs headed " Interpretation ", shall be deemed to have come into force on 14th March 1984.

#### **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 £24.97 per thousand cigarettes.
2. Cigars	£47.05 per kilogram.
3. Hand-rolling tobacco	£40.60 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 16th March 1984.

### 3 Hydrocarbon oil

(1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil) for "£0.1630" (light oil) and "£0.1382 " (heavy oil) there shall be substituted " £0.1716 " and " £0.1448 " respectively.

(2) In section 11(1)(a) of that Act (rebate on kerosene, other than aviation turbine fuel) for the words " of £0.0022 a litre less than " there shall be substituted the words " equal to ".

(3) This section shall be deemed to have come into force at 6 o'clock in the evening of 13th March 1984.

### 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 2 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 2 to this Act.

(4) In section 16 of the Act of 1971 (rates of duty for trade licences)—

(a) in subsection (5), including that subsection as set out in paragraph 12 of Part I of Schedule 7 to that Act, for " £42 " and " £8.50 " there shall be substituted, respectively, " £44 " and " £9 " ; and

(b) in subsection (8) the following definition shall be inserted at the appropriate place—

“ disabled vehicle ' includes a vehicle which has been abandoned or is scrap ;”.

(5) In section 16 of the Act of 1972 (rates of duty for trade licences)—

(a) in subsection (6), including that subsection as set out in paragraph 12 of Part I of Schedule 9 to that Act, for "£42" and "£8.50" there shall be substituted, respectively, " £44 " and " £9 " ; and

(b) in subsection (10) the following definition shall be inserted at the appropriate place—

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“ disabled vehicle ' includes a vehicle which has been abandoned or is scrap ;”.

- (6) The provisions of this section other than subsections (4)(b) and (5)(b) apply in relation to licences taken out after 13th March 1984.

## **5 Vehicles excise duty: recipients of mobility supplement**

- (1) Section 7 of the Vehicles (Excise) Act 1971 and section 7 of the Vehicles (Excise) Act (Northern Ireland) 1972 (exemption from vehicles excise duty) shall have effect with the following amendments.

- (2) In subsection (2) of that section of each Act (by virtue of which vehicles used by or for the purposes of persons in receipt of a mobility allowance are exempt from duty and vehicles are deemed to be registered in the names of such persons in certain circumstances)—

- (a) after the words " mobility allowance ", in both places, there shall be inserted the words " or a mobility supplement "; and
- (b) for the words from " a person appointed " to " powers " and the words " a person so appointed " there shall in each case be substituted the words " an appointee ".

- (3) After subsection (2) of section 7 of the 1971 Act there shall be inserted—

“(2A) In subsection (2) above—

' mobility supplement ' means a mobility supplement under—

- (a) a scheme made under the Personal Injuries (Emergency Provisions) Act 1939, or
- (b) an Order in Council made under section 12 of the Social Security (Miscellaneous Provisions) Act 1977,

or any payment appearing to the Secretary of State to be of a similar kind and specified by him by order made by statutory instrument; and

' appointee ' means—

- (i) a person appointed pursuant to regulations under the Social Security Act 1975 to exercise any of the rights or powers of a person in receipt of a mobility allowance, or
- (ii) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

(2B) An order under subsection (2A) above may provide that it shall be deemed to have come into force on any date after 20th November 1983.”.

- (4) After subsection (2A) of section 7 of the 1972 Act there shall be inserted—

“(2AA) In subsection (2)—

' mobility supplement ' means a mobility supplement under—

- (a) a scheme made under the Personal Injuries (Emergency Provisions) Act 1939, or
- (b) an Order in Council made under section 12 of the Social Security (Miscellaneous Provisions) Act 1977,

or any payment appearing to the Secretary of State to be of a similar kind and specified by him by order made by statutory instrument; and

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' appointee ' means—

- (i) a person appointed pursuant to regulations under the Social Security (Northern Ireland) Act 1975 to exercise any of the rights or powers of a person in receipt of a mobility allowance, or
- (ii) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

(2AB) An order under subsection (2AA) above may provide that it shall be deemed to have come into force on any date after 20th November 1983.”

(5) This section shall be deemed to have come into force on 21st November 1983.

## 6 Gaming licence duty

- (1) In section 14 of the Betting and Gaming Duties Act 1981 (rate of gaming licence duty), for the Table set out in subsection (1) there shall be substituted the following Table—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £375,000	2 1/2 per cent.
The next £1,875,000	12 1/2 per cent.
The next £2,250,000	25 per cent.
The remainder	33 1/3 per cent.”

- (2) This section shall have effect in relation to gaming licences for any period beginning after 31st March 1984.

## 7 Gaming machine licence duty

- (1) For the purpose of providing for gaming machine licences to be granted, in certain circumstances, in respect of gaming machines instead of in respect of premises and of providing for whole-year gaming machine licences granted in respect of premises to run from different dates in different parts of Great Britain, the Betting and Gaming Duties Act 1981 shall have effect subject to the amendments set out in Schedule 3 to this Act.
- (2) The amendments made by Part I of Schedule 3 shall not have effect in relation to any licence granted for a period beginning before 1st October 1984; and the Act of 1981 shall have effect subject to Part II of Schedule 3 (which makes transitional provision in relation to certain licences first having effect after 30th September 1984 but before 1st February 1986).

## 8 Free zones

The provisions set out in Part I of Schedule 4 to this Act (which provide for special areas, to be known as free zones, to be designated for customs and excise purposes) shall be inserted in the Customs and Excise Management Act 1979 after Part VIII as a new Part VI11A, and that Act shall have effect with the amendments specified in Part II of that Schedule (which also relate to free zones).

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## **9 Entry of goods on importation**

- (1) The Customs and Excise Management Act 1979 shall have effect with the amendments specified in Schedule 5 to this Act, being amendments relating to the entry of goods on importation.
- (2) Paragraph 1 of that Schedule shall come into force on 1st January 1985.