



# Finance Act 1985

## 1985 CHAPTER 54

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *The rates of duty*

### 1 Spirits, beer, wine, made-wine and cider.

- (1) In section 5 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for “£15.48” there shall be substituted “£15.77”.
- (2) In section 36 of that Act (excise duty on beer) for “£24.00” and “£0.80” there shall be substituted “£25.80” and “£0.86” respectively.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) With respect to wine or made-wine imported into or produced in the United Kingdom on or after 29th July 1985, Schedule 1 to this Act shall have effect with the substitution—
  - (a) for the words “of less than 15”, in each place where they occur, of the words “not exceeding 15”; and
  - (b) for the words “of not less than 15” of the words “exceeding 15”.
- (5) In section 62(1) of that Act (excise duty on cider) for “£14.28” there shall be substituted “£15.80”.
- (6) This section and Schedule 1 to this Act shall be deemed to have come into force on 20th March 1985.

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1985, Cross Heading: The rates of duty. (See end of Document for details)

**Marginal Citations**

M1 1979 c. 4.

2 ..... F1

**Textual Amendments**

F1 S. 2 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, Sch. 23 Pt. I

**3 Hydrocarbon oil.**

- (1) In section 6(1) of the <sup>M2</sup>Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil) for “£0.1716” (light oil) and “£0.1448” (heavy oil) there shall be substituted “£0.1794” and “£0.1515” respectively.
- (2) This section shall be deemed to have come into force at 6 o’clock in the evening of 19th March 1985.

**Marginal Citations**

M2 1979 c. 5.

**4 Vehicles excise duty.**

- F2(1) .....
- F2(2) .....
- F2(3) .....
- F3(4) .....
- F2(5) .....
- F2(6) .....
- F2(7) .....
- F2(8) .....

**Textual Amendments**

- F2 S. 4(1)-(3)(5)-(8) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))
- F3 S. 4(4) repealed (3.5.1994 with effect in relation to licences taken out after 30.11.1993) by 1994 c. 9, s. 258, Sch. 26 Pt. I

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1985, Cross Heading: The rates of duty.