



Finance Act 1988

1988 CHAPTER 39

PART I

CUSTOMS AND EXCISE

Duties of excise: rates

1 Beer, wine, made-wine and cider.

- (1) In section 36 of the ^{M1}Alcoholic Liquor Duties Act 1979 (excise duty on beer)—
 - (a) for “£25.80” and “£0.86” there shall be substituted “ £27.00 ” and “ £0.90 ” respectively; and
 - (b) for the words from “at the rate” onwards there shall be substituted the words “ at the rate of £0.90 per hectolitre for every degree by which the original gravity of the beer exceeds 1000 degrees ”.
- (2) In sections 42(6) and 43(4) of that Act (rates of drawback), the words “but as respects” onwards shall cease to have effect.
- (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 Part I of Schedule 1 to this Act.
- (4) In section 62(1) of that Act (excise duty on cider) for “£15.80” there shall be substituted “ £17.33 ”.
- (5) That Act shall have effect subject to the amendments set out in Part II of Schedule 1 to this Act (which relate to beverages of an alcoholic strength not exceeding 5.5 per cent.).
- (6) In this section—
 - (a) subsections (1)(a), (3) and (4) (with Part I of Schedule 1 to this Act) shall be deemed to have come into force at 6 o’clock in the evening of 15th March 1988;
 - (b) subsections (1)(b) and (2) shall come into force on 1st October 1988; and

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Duties of excise: rates. (See end of Document for details)

- (c) subsection (5) (with Part II of Schedule 1 to this Act) shall come into force on such day as the Commissioners may by order made by statutory instrument appoint;
and different days may be appointed under paragraph (c) above for different provisions or different purposes.

Subordinate Legislation Made

P1 Power of appointment conferred by s. 1(6) fully exercised: 1.10.1988 appointed by [S.I. 1988/1634](#), [art. 2](#)

Marginal Citations

M1 [1979 c. 4.](#)

2 Tobacco products.

- (1) For the Table in Schedule 1 to the ^{M2}Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 21 per cent. of the retail price plus £31.74 per thousand cigarettes.
2. Cigars	£48.79 per kilogram.
3. Hand-rolling tobacco	£51.48 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 1988.

Marginal Citations

M2 [1979 c. 7.](#)

3 Hydrocarbon oil.

- (1) In section 6(1) of the ^{M3}Hydrocarbon Oil Duties Act 1979, for “£0.1938” (light oil) and “£0.1639” (heavy oil) there shall be substituted “ £0.2044 ” and “ £0.1729 ” respectively.
- (2) In section 13A of that Act (rebate on unleaded petrol), for “£0.0096” there shall be substituted “ £0.0202 ”.
- (3) This section shall be deemed to have come into force at 6 o’clock in the evening of 15th March 1988.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Duties of excise: rates. (See end of Document for details)

Marginal Citations

M3 1979 c. 5.

4 Vehicles excise duty.

^{F1}(1)

^{F2}(2)

(3) In Part I of Schedule 3 to each Act (annual rates of duty on tractors etc.)—

(a)

^{F3F1}(b)

^{F1}(c)

^{F1}(d)

^{F1}(4)

^{F4}(5)

^{F1}(6)

^{F1}(7)

^{F1}(8)

^{F1}(9)

Textual Amendments

F1 S. 4(1)(3)(b)-(d)(4)(6)-(9) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F2 S. 4(2) repealed (the repeal having effect in relation to licences taken out after 16th March 1993) (27. 7. 93) by 1993 c. 34, s. 213, **Sch. 23 Pt. I** (6)

F3 S. 4(3)(a) repealed by Finance Act 1989 (c. 26, SIF 107:2), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

F4 S. 4(5) repealed (1. 10. 1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**; S.I. 1991/2021, **art. 2**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:
Duties of excise: rates.