



Finance Act 1989

1989 CHAPTER 26

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Hydrocarbon oil duties

1 Rates.

- (1) ^{F1}
- (2) In section 13A of that Act (rebate on unleaded petrol), for “£0.0202” there shall be substituted “£0.0272”.
- (3) ^{F1}
- (4) This section shall be deemed to have come into force at 6 o’clock in the evening of 14th March 1989.

Textual Amendments

F1 S. 1(1)(3) repealed by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 132, Sch. 19 Pt. I Note

2 Reliefs.

- (1) The following section shall be inserted after section 20A of the ^{M1}Hydrocarbon Oil Duties Act 1979—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I. (See end of Document for details)

“20AA Power to allow reliefs.

- (1) The Commissioners may make regulations allowing reliefs as regards—
 - (a) any duty of excise which has been charged in respect of hydrocarbon oil, petrol substitute, spirits used for making power methylated spirits, or road fuel gas;
 - (b) any amount which has been paid to the Commissioners under section 12(2) above;
 - (c) any amount which would (apart from the regulations) be payable to the Commissioners under section 12(2) above.

- (2) The regulations may include such provision as the Commissioners think fit in connection with allowing reliefs, and in particular may—
 - (a) provide for relief to take the form of a repayment or remission;
 - (b) provide for relief to be allowed in cases or classes of case set out in the regulations;
 - (c) provide for relief to be allowed to the extent set out in the regulations;
 - (d) provide for relief to be allowed subject to conditions imposed by the regulations;
 - (e) provide for relief to be allowed subject to such conditions as the Commissioners may impose on the person claiming relief;
 - (f) provide for the taking of samples of hydrocarbon oil in order to ascertain whether relief should be allowed or has been properly allowed;
 - (g) make provision as to administration (which may include provision requiring the making of applications for relief);
 - (h) make different provision in relation to different cases or classes of case;
 - (i) include such supplementary, incidental, consequential or transitional provisions as appear to the Commissioners to be necessary or expedient.

- (3) The conditions which may be imposed as mentioned in subsection (2)(d) or (e) above may include conditions as to the physical security of premises, the provision (by bond or otherwise) of security for payment, or such other matters as the Commissioners think fit.

- (4) Where a person contravenes or fails to comply with any regulation made under this section or any condition imposed by or under such a regulation—
 - (a) he shall be liable on summary conviction to a penalty of three times the value of any goods in respect of which the contravention or failure occurred or a penalty of an amount represented by level 3 on the standard scale, whichever is the greater, and
 - (b) any goods in respect of which the contravention or failure occurred shall be liable to forfeiture.

- (5) A reference in this section to a duty of excise includes a reference to any addition to such duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979.

- (6) Schedule 5 to this Act shall have effect with respect to any sample of hydrocarbon oil taken in pursuance of regulations made under this section.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I. (See end of Document for details)

- (2) In consequence of subsection (1) above, in paragraph 6 of Schedule 5 to the ^{M2}Hydrocarbon Oil Duties Act 1979 after “section” there shall be inserted “20AA or”.

Marginal Citations

- M1** 1979c. 5.
M2 1979 c. 5.

Alcoholic liquor duties

F23 **Original gravity of beer.**

Textual Amendments

- F2** S. 3 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, Sch. 19 Pt. II; S.I. 1993/1152, art. 3, Sch. 1 (with arts. 4-8)

4 **Blending made-wines etc.**

- (1) Section 55 of the Alcoholic Liquor Duties Act 1979 (charge of excise duty on made-wine) shall be amended as follows.
- (2) In subsection (5) (which, where certain conditions are satisfied, lifts the requirement to hold a licence for premises where made-wine is produced), after paragraph (d) there shall be added “and
- (e) he does not blend or otherwise mix—
- (i) two or more made-wines, or
- (ii) one or more made-wines and one or more wines,
- so as to produce made-wine the rate of duty applicable to which is higher than the rate applicable to at least one of the constituent liquors. ”
- (3) After subsection (5) there shall be inserted—
- “(5A) For the purposes of subsection (5) above—
- (a) the rate of duty applicable to any made-wine is that which is or would be chargeable under subsection (1) above on its importation into the United Kingdom; and
- (b) the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) of section 54 above on its importation into the United Kingdom.”
- (4) This section shall have effect in relation to the blending or other mixing of made-wines, or of made-wines and wines, on or after the day on which this Act is passed.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I. (See end of Document for details)

5 Description as beer.

Section 73 of the ^{M3}Alcoholic Liquor Duties Act 1979(which prohibits anyone from describing as beer any substance on which beer duty has not been paid) shall cease to have effect.

Marginal Citations
M3 1979 c. 4.

Vehicles excise duty

6 Rates.

- F3(1)
- F3(2)
- (3) F4
- F3(5)
- F5(6)
- F3(7)

Textual Amendments
F3 S. 6(1)(2)(5)(7) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))
F4 S. 6(3)(4), Sch. 1 Pt. II, Sch. 2 para. 3 repealed by Finance Act 1990 (c. 29, SIF 58), s. 132, Sch. 19 Pt. II Note 3
F5 S. 6(6) repealed (27.7.1993 with effect in relation to licences taken out after 16.3.1993) by 1993 c. 34, s. 213, Sch. 23 Pt. I(6)

F67

Textual Amendments
F6 S. 7 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))

F78

Textual Amendments
F7 S. 8 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))

F89

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I. (See end of Document for details)

Textual Amendments

F8 S. 9 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F⁹10

Textual Amendments

F9 S. 10 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F¹⁰11

Textual Amendments

F10 S. 11 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F¹¹12

Textual Amendments

F11 S. 12 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F¹²13

Textual Amendments

F12 S. 13 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

14 Dishonoured cheques.

F¹³(1)

F¹⁴(2)

F¹³(3)

F¹⁴(4)

F¹³(5)

F¹⁴(6)

F¹³(7)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I. (See end of Document for details)

Textual Amendments

- F13** S. 14(1)(3)(5)(7) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F14** S. 14(2)(4)(6) 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**.

General

F15 15

Textual Amendments

- F15** S. 15 repealed (1.1.1995) by 1994 c. 9, s. 258, **Sch. 26 Pt. III**, note (with s. 19(3)); S.I. 1994/2679, **art. 3**

16 Time limits for proceedings.

(1) After section 146 of the Customs and Excise Management Act 1979 there shall be inserted—

“146A Time limit for proceedings.

- (1) Except as otherwise provided in the customs and excise Acts, and notwithstanding anything in any other enactment, the following provisions shall apply in relation to proceedings for an offence under those Acts.
- (2) Proceedings for an indictable offence shall not be commenced after the end of the period of 20 years beginning with the day on which the offence was committed.
- (3) Proceedings for a summary offence shall not be commenced after the end of the period of 3 years beginning with that day but, subject to that, may be commenced at any time within 6 months from the date on which sufficient evidence to warrant the proceedings came to the knowledge of the prosecuting authority.
- (4) For the purposes of subsection (3) above, a certificate of the prosecuting authority as to the date on which such evidence as is there mentioned came to that authority’s knowledge shall be conclusive evidence of that fact.
- (5) In the application of this section to Scotland—
 - (a) in subsection (3), “proceedings for an indictable offence” means proceedings on indictment;
 - (b) in subsection (3), “proceedings for a summary offence” means summary proceedings.
- (6) In the application of this section to Northern Ireland—
 - (a) “indictable offence” means an offence which, if committed by an adult, is punishable on conviction on indictment (whether only on

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conviction on indictment, or either on conviction on indictment or on summary conviction);

(b) “summary offence” means an offence which, if committed by an adult, is punishable only on summary conviction.

(7) In this section, “prosecuting authority” means the Commissioners and includes, in Scotland, the procurator fiscal.”

(2) Section 147(1) of that Act shall cease to have effect.

^{F16}(3)

(4) This section shall have effect in relation to offences committed on or after the day on which this Act is passed.

Textual Amendments

F16 S. 16(3) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))

17 Disbursements in Port of London.

In section 17 of the ^{M4}Customs and Excise Management Act 1979 (general rule that customs and excise receipts, after deduction of disbursements, are to be paid into the Commissioners’ General Account at the Bank of England) paragraph (a) of subsection (5) (special rule that disbursements in Port of London are to be paid out of that Account) shall cease to have effect.

Marginal Citations

M4 1979 c. 2.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, CHAPTER I.