



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

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

- (1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (spirits) for “£17.35” there shall be substituted “ £18.96 ”.
- (2) In section 36 of that Act (beer) for “£0.97” there shall be substituted “ £1.06 ”.
- (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) In section 62(1) of that Act (cider) for “£18.66” there shall be substituted “ £20.40 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

Commencement Information

II [S. 1](#) in force at 6 p.m. 19.03.1991: see [s. 1\(5\)](#).

Marginal Citations

M1 [1979 c. 4](#).

Status: Point in time view as at 19/03/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Rates of duty. (See end of Document for details)

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 £40.15 per thousand cigarettes.
2. Cigars	£61.72 per kilogram.
3. Hand-rolling tobacco	£65.12 per kilogram.
4. Other smoking tobacco and chewing tobacco	£28.69 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

Commencement Information

I2 S. 2 in force at 6 p.m. 19.03.1991: see s. 2(2).

Marginal Citations

M2 1979 c. 7.

3 Hydrocarbon oil.

- (1) In section 6(1) of the ^{M3}Hydrocarbon Oil Duties Act 1979, for “£0.2248” (duty on light oil) and “£0.1902” (duty on heavy oil) there shall be substituted “ £0.2585 ” and “ £0.2187 ” respectively.
- (2) In section 11(1) of that Act, for “£0.0083” (rebate on fuel oil) and “£0.0118” (rebate on gas oil) there shall be substituted “ £0.0091 ” and “ £0.0129 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0299” there shall be substituted “ £0.0344 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0083” there shall be substituted “ £0.0091 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

Commencement Information

I3 S. 3 in force at 6 p.m. 19.03.1991: see s. 3(5).

Marginal Citations

M3 1979 c. 5.

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VALID FROM 25/07/1991

4 Vehicles excise duty.

- (1) The ^{M4}Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) In Schedule 1 (annual rate of duty on certain vehicles not exceeding 450 kilograms unladen weight) in Part I, in paragraph 3 (interpretation) there shall be inserted at the end—

“ “weight unladen shall be construed in accordance with section 190(2) of the Road Traffic Act 1988.”
- (3) In Schedule 1, for the Table set out in Part II there shall be substituted—

“Description of vehicle	Rate of duty £
1. Bicycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres	15.00
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	30.00
3. Bicycles not included above	50.00
4. Tricycles	50.00”

- (4) In Schedule 3 (annual rates of duty on tractors etc.) in the Table set out in Part II—
 - (a) in the entry relating to special machines, for “16.00 there shall be substituted “ 30.00 ”; and
 - (b) in the entry relating to recovery vehicles, for “50.00 there shall be substituted “ 75.00 ”.
- (5) Subsections (1) to (4) above shall apply in relation to licences taken out after 19th March 1991.
- (6) This section shall apply in relation to the ^{M5}Vehicles (Excise) Act (Northern Ireland) 1972 as it applies in relation to the ^{M6}Vehicles (Excise) Act 1971, but with the substitution for “section 190(2) of the ^{M7}Road Traffic Act 1988, in subsection (2), of “Article 2(3) of the Road Traffic (Northern Ireland) Order 1981 ”.

Marginal Citations

- M4** 1971 c. 10.
M5 1972 c. 10 (N.I.).
M6 1971 c. 10.
M7 1988 c. 52.

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VALID FROM 25/07/1991

5 Pool betting duty.

- (1) In section 7(1) of the ^{M8}Betting and Gaming Duties Act 1981 (which specifies 40 per cent. as the rate of pool betting duty) for “40 per cent.” there shall be substituted “37.50 per cent.”
- (2) This section shall apply in relation to bets made at any time by reference to an event taking place on or after 17th August 1991.

Marginal Citations

M8 1981 c. 63.

VALID FROM 25/07/1991

6 Gaming licence duty.

- (1) The Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) In section 14 (rate of gaming licence duty) in subsection (1)—
 - (a) in paragraph (a), for “£250 there shall be substituted “£10 ”; and
 - (b) in paragraph (b), the words “payable after the end of that period and shall be omitted.
- (3) For the Table set out in section 14(1) there shall be substituted—

“ TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £450,000	2½ per cent.
The next £2,250,000	12½ per cent.
The next £2,700,000	25 per cent.
The remainder	33⅓ per cent.”

- (4) In section 15 (gaming without duly paid licence) there shall be inserted at the end—

“(4) In subsection (1)(b) above the reference to amounts of gaming licence duty includes amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) of Schedule 2 to this Act.”
- (5) In paragraph 3 of Schedule 2 (Commissioners’ regulation-making powers in connection with gaming licence duty) at the end of sub-paragraph (3) there shall be inserted—

“(d) requiring, in relation to gaming licence duty chargeable by reference to the gross gaming yield from any premises in any period, that, at such time before the end of the period and in such manner as may

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be specified in the regulations, an amount be paid in anticipation of the duty chargeable, being an amount calculated in such manner as may be so specified.”

- (6) In paragraph 5 of that Schedule (power to estimate)—
- (a) in sub-paragraph (1), for the words from “on account to “gaming yield there shall be substituted “under section 14(1)(b) above or by virtue of regulations under paragraph 3(3)(d) above ” and the words “of the duty shall be omitted; and
 - (b) in sub-paragraph (2), the word “duty shall be omitted.
- (7) In paragraph 6 of that Schedule (persons from whom duty recoverable) in sub-paragraph (1), after “period there shall be inserted “and any amount payable in anticipation of that duty by virtue of regulations under paragraph 3(3)(d) above ” and “(3)(c) shall be omitted.
- (8) In paragraph 7 of that Schedule (enforcement) there shall be inserted at the end—
- “(5) In sub-paragraphs (1)(b) and (3)(a) above references to the duty on gaming licences include amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above.
 - (6) In ascertaining for the purposes of sub-paragraph (1) or (3) above the amount of the duty which is unpaid or payment of which is sought to be avoided, an amount payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above shall be treated as an amount of duty.”
- (9) Subsections (2)(a) and (3) above shall have effect in relation to gaming licences for any period beginning after 30th September 1991.

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Changes to legislation:

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