Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

1 Rate of duty on sparkling cider.

(1) In section 62(1A)(a) of the [M1]Alcoholic Liquor Duties Act 1979 (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent.), for "£45.05" there shall be substituted " £161.20 ".

(2) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1999.

Marginal Citations
M1 1979 c.4.

Hydrocarbon oil duties

2 Rates of duty and rebate on hydrocarbon oil.

(1) In section 6(1A) of the [M2]Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil)—

(a) in paragraph (a) (light oil), for "£0.4926" there shall be substituted " £0.5288 ";

(b) in paragraph (b) (ultra low sulphur diesel), for "£0.4299" there shall be substituted " £0.4721 "; and

(c) in paragraph (c) (heavy oil which is not ultra low sulphur diesel), for "£0.4499" there shall be substituted " £0.5021 ".

Status: *Point in time view as at 27/07/1999. This version of this part contains provisions that are not valid for this point in time.*
Changes to legislation: *Finance Act 1999, Part I is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

(2) In section 8(3) of that Act (road fuel gas), for "£0.2113" there shall be substituted " £0.1500 ".

(3) In section 11(1) of that Act (rebate on heavy oil)—

(a) in paragraph (a) (fuel oil), for "£0.0218" there shall be substituted " £0.0265 "; and

(b) in each of paragraphs (b) and (ba) (gas oil which is not ultra low sulphur diesel and ultra low sulphur diesel), for "£0.0282" there shall be substituted " £0.0303 ".

(4) In section 13A(1A) of that Act (rebate on unleaded petrol)—

(a) in paragraph (a) (higher octane unleaded petrol), for "£0.0050" there shall be substituted " £0.0055 "; and

(b) in paragraph (b) (other unleaded petrol), for "£0.0527" there shall be substituted " £0.0567 ".

(5) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for "£0.0218" there shall be substituted " £0.0265 ".

(6) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1999.

Marginal Citations

M2 1979 c.5

VALID FROM 01/10/1999

3 Increased rebate on higher octane unleaded petrol.

(1) In section 13A(1A)(a) of the Hydrocarbon Oil Duties Act 1979 (rebate on higher octane unleaded petrol), for "£0.0055" there shall be substituted " £0.0367 ".

(2) This section comes into force on 1st October 1999.

4 Drawback of duty on exportation.

(1) In section 15(1) of the [M3]Hydrocarbon Oil Duties Act 1979 (drawback of duty on exportation, shipment as stores or warehousing of hydrocarbon oil and related articles), the word "exportation," shall be omitted.

(2) This section has effect in relation to any exportation on or after the day on which this Act is passed.

Marginal Citations

M3 1979 c.5.

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Tobacco products duty

5 Rates of tobacco products duty.

(1) For the Table of rates of duty in Schedule 1 to the [M4]Tobacco Products Duty Act 1979 there shall be substituted—

1. Cigarettes	An amount equal to 22 per cent. of the retail price plus £82.59 per thousand cigarettes.
2. Cigars	£122.06 per kilogram.
3. Hand-rolling tobacco	£87.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£53.66 per kilogram.

(2) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1999.

Marginal Citations
M4 1979 c.7

Betting and gaming duties

6 Rate of pool betting duty.

(1) In section 7(1) of the [M5]Betting and Gaming Duties Act 1981 (rate of pool betting duty), for "26.50 per cent." there shall be substituted " 17.50 per cent. "

(2) This section has effect in relation to bets the stake money on which is or has been paid on or after 28th March 1999.

Marginal Citations
M5 1981 c.63

7 Rates of gaming duty.

(1) For the Table in section 11(2) of the [M6]Finance Act 1997 (rates of gaming duty) there shall be substituted—

" Table

Part of gross gaming yield	***Rate***
The first £462,500	2½ per cent.
The next £1,027,500	12½ per cent.
The next £1,027,500	20 per cent.

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The next £1,798,500	30 per cent.
The remainder	40 per cent.”

(2) This section has effect in relation to accounting periods beginning on or after 1st April 1999.

Marginal Citations

M6 1997 c.16

Vehicle excise duty

8 The general rate of vehicle excise duty.

(1) In sub-paragraph (2) of paragraph 1 of Schedule 1 to the [M7]Vehicle Excise and Registration Act 1994 (the general rate), for “£150” there shall be substituted “ £155 ”.

(2) For the word “The” at the beginning of that sub-paragraph there shall be substituted “ Except in the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the ”.

(3) After that sub-paragraph there shall be inserted the following sub-paragraph—

“(2A) In the case of a vehicle having an engine with a cylinder capacity not exceeding 1,100 cubic centimetres, the general rate is £100.”

(4) In sections 13(3)(b), 35A(5)(b) and 36(3)(b) of that Act, and in section 13(4)(b) of that Act as substituted under paragraph 8 of Schedule 4 to that Act, (which refer to the rate of duty applicable under paragraph 1 of Schedule 1), for the words “paragraph 1 of Schedule 1”, in each place where they occur, there shall be substituted “ paragraph 1(2) of Schedule 1 ”.

(5) Subsection (1) above has effect in relation to any licence issued after 9th March 1999; and subsections (2) to (4) above have effect in relation to any licence taken out for a period beginning on or after 1st June 1999.

Marginal Citations

M7 1944 c.22

9 Rates of duty for goods vehicles.

Schedule 1 to this Act (which makes provision for new rates of vehicle excise duty for goods vehicles etc.) shall have effect.

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Goods shipped etc. as stores

10 Goods for sale on board ships or aircraft.

(1) For subsection (4) of section 1 of the [M8]Customs and Excise Management Act 1979 (goods for sale on board ships or aircraft to be treated as stores) there shall be substituted the following subsections—

"(4) Goods for use in a ship or aircraft as merchandise for sale to persons carried in the ship or aircraft shall be treated for the purposes of the customs and excise Acts as stores if, and only if—

(a) the goods are to be sold by retail either—

(i) in the course of a relevant journey, or

(ii) for consumption on board;

and

(b) the goods are not treated as exported by virtue of regulations under section 12 of the [M9]Customs and Excise Duties (General Reliefs) Act 1979 (goods for use in naval ships or establishments).

(4A) For the purposes of subsection (4) above a relevant journey is any journey beginning in the United Kingdom and having an immediate destination outside the member States.

(4B) In relation to goods treated as stores by virtue of subsection (4) above, any reference in the customs and excise Acts to the consumption of stores shall be construed as referring to the sale of the goods as mentioned in paragraph (a) of that subsection."

(2) This section shall be deemed to have come into force on 1st July 1999 but shall not have effect in relation to any shipment of goods before that date.

Marginal Citations

M8 1979 c.2.

M9 1979 c.3.

11 Drawback of duty on shipment.

(1) In section 2 of the [M10]Finance (No. 2) Act 1992 (power to provide for drawback of excise duty), in subsection (1), after "provision" there shall be inserted " (a) ", and after "Kingdom" there shall be inserted "; and

(b) conferring an entitlement to drawback of duty, in prescribed cases, on the shipment as stores, or warehousing in an excise warehouse for use as stores, of goods chargeable with duty".

(2) In subsection (5) of that section, for " "goods" has the same meaning" there shall be substituted "excise warehouse", "goods", "shipment", "stores" and "warehousing" have the same meanings ".

(3) Section 132 of the Customs and Excise Management Act 1979 (extension of drawback to shipment, and warehousing for use, as stores) shall cease to have effect.

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(4) Subsection (3) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

Commencement Information

I1 S.11 partly in force; s.11(1)(2)(4) in force at Royal Assent, see s.11(4)

Marginal Citations

M10 1992 c.48.

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