



Finance Act 1962

1962 CHAPTER 44

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

1 Surcharge under Finance Act, 1961, s. 9, and related changes in rates of revenue duties

- (1) As from the tenth day of April, nineteen hundred and sixty-two.—
- (a) the adjustment of ten per cent. which had effect immediately before that day under subsection (2) of section nine of the Finance Act, 1961, shall not have effect in the case of any duty or tax to which the section applies or of any drawback, rebate, allowance or other payment in connection with such a duty or tax; but
 - (b) subsection (2) below shall have effect in the case of the articles and duties there mentioned with a view to making an equivalent increase (that is to say, an increase of ten per cent. or as near thereto as is convenient) in the rates of those duties or, as the case may be, making an equivalent increase in one or more of the duties or rates applying to the articles and such related increases in others of them as will take account of existing preferences and other matters or will tend to simplify the duty.
- (2) The customs and excise duties to be so increased and the amounts of the increases, together with the increase in the rates of any drawback where those rates are not under the enactments relating to the duty fixed by the rates of duty, shall be as appears from the following paragraphs, that is to say:—
- (a) in the case of spirits other than imported perfumed spirits, beer (but not black beer), wine and British wine, the equivalent increase shall be made—
 - (i) in the rate of the excise duty on spirits not chargeable with additional duty as immature spirits ; and
 - (ii) in the rate of the excise duty on beer; and
 - (iii) in the Commonwealth rates of the customs duty on still wines and in the excise duty on still British wine;

Status: This is the original version (as it was originally enacted).

and the full and Commonwealth rates of duty, the rates of excise duty, and in the case of beer the corresponding rates of drawback, shall be as respectively shown in the relevant columns in the First, Second and Third Schedules to this Act (where the First Schedule also sets out in Table II the existing rates of customs duty on imported perfumed spirits);

- (b) in the case of tobacco the equivalent increase shall be made in the rates of duty on unmanufactured tobacco, and the full and Commonwealth rates of customs duty, the rates of excise duty and the corresponding rates of drawback, shall be as respectively shown in the relevant columns in the Fourth Schedule to this Act;
- (c) in the case of hydrocarbon oils, power methylated spirits and petrol substitutes, the equivalent increase shall be made in the rate of the customs duty on hydrocarbon oils (that rate accordingly becoming two shillings and ninepence a gallon), and the enactments fixing by reference to the rate of that duty the rates of excise duty on those articles and the rates of rebate on heavy oils shall have effect accordingly ;
- (d) in the case of the pool betting duty, the equivalent increase shall be made in the rate of the duty applicable to bets other than bets made by means of a totalisator set up on a licensed dog racecourse, with effect for bets made at any time by reference to an event taking place on or after the said tenth day of April, and that rate shall accordingly become thirty-three per cent.;
- (e) in the case of the television advertisement duty, the equivalent increase shall be made in the rate of the duty, with effect for programmes broadcast on or after the said tenth day of April, and that rate shall accordingly become eleven per cent.

The supplementary provisions contained in the First, Second, Third and Fourth Schedules to this Act shall have effect for adapting, with regard to the rates of duty and drawback there provided, the existing enactments concerning the duties in question.

- (3) Orders of the Treasury under section nine of the Finance Act, 1961, may, notwithstanding the proviso to subsection (1) of that section, be made or continue in force after the thirty-first day of August, nineteen hundred and sixty-two, but not after the thirty-first day of August, nineteen hundred and sixty-three, or such later date as Parliament may hereafter determine.
- (4) For the purposes of this section—
 - (a) " black beer " means black beer of an original gravity of 1200 degrees or more ; and
 - (b) "British wine " means any liquor heretofore comprised in the expression " sweets "; and
 - (c) " Commonwealth rate" means the rate applying to articles which qualify for Commonwealth preference; and
 - (d) " licensed dog racecourse" means a dog racecourse which is a track in respect of which a licence granted under Part I of the Betting and Lotteries Act, 1934, is for the time being in force, and " totalisator " has the same meaning as in the said Part I;

and in the excise Acts for the expression " sweets ", wherever occurring, there shall be substituted the expression " British wine ".