

1970 No. 1718

DECIMAL CURRENCY

**The Decimal Currency (Revenue Duties) Order
1970**

Made - - - - 16th November 1970
Laid before the
House of Commons 20th November 1970
Coming into Operation 15th February 1971

The Treasury, in exercise of the powers conferred on them by section 7 of the Finance Act 1970(a), hereby make the following order:

Citation and commencement

1. This order may be cited as the Decimal Currency (Revenue Duties) Order 1970 and shall come into operation on 15th February 1971.

Interpretation

2. The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

Tobacco

3.—(1) For the amounts specified in Tables 1, 2 and 3 in Schedule 5 to the Finance Act 1969(c) there shall be substituted the amounts specified in the corresponding columns of Tables 1, 2 and 3 in Schedule 1 to this Order.

(2) In section 181(1) of the Customs and Excise Act 1952(d) (allowance on home-grown tobacco) for “two pence” there shall be substituted “£0·008.”

Matches

4. In section 4(1) of the Finance Act 1951(e) for “14 5” and “13 9” (rates of customs and excise duty expressed in shillings and pence) there shall be substituted, as rates expressed in pounds, “0·72” and “0·6875” respectively, and accordingly for “s. d.” above each of the amounts specified in that section there shall be substituted “£”.

Wine exceeding 42 degrees proof spirit

5. In Schedule 3 to the Finance Act 1969 for “4 6” and “3 8” (additional rates expressed in shillings and pence) there shall be substituted respectively “£0·22” and “£0·18”.

Imported perfumed spirits

6. For the amounts specified in Table 2 in Schedule 1 to the Finance Act 1964(f) there shall be substituted the amounts specified in the corresponding columns of the Table in Schedule 2 to this Order.

(a) 1970 c. 24.

(b) 1889 c. 63.

(c) 1969 c. 32.

(d) 1952 c. 44.

(e) 1951 c. 43.

(f) 1964 c. 49.

Allowance on British compounded spirits

7. In section 104(1) of the Customs and Excise Act 1952 for "fivepence" there shall be substituted "£0.02".

V. H. Goodhew,

Walter Clegg,

Two of the Lords Commissioners
of Her Majesty's Treasury.

16th November 1970.

SCHEDULE 1

TOBACCO (RATES OF CUSTOMS AND EXCISE DUTIES AND DRAWBACKS)

TABLE 1

Customs	Rates of duty per pound			
	Full	Common-wealth	Con-vention	Republic of Ireland
	£	£	£	£
TOBACCO				
1. Unmanufactured:				
Containing 10 per cent. or more by weight of moisture ...	5.041	4.964	5.041	4.964
Other	5.091	5.006	5.091	5.006
2. Manufactured, viz.:				
Cigars	5.485	5.3375	5.3375	5.3375
Cigarettes	5.316	5.1975	5.0975	5.0975
Cavendish or negrohead:				
Manufactured in bond ...	5.166	5.0685	5.166	5.0685
Other	5.266	5.154	5.154	5.154
Other	5.1785	5.081	5.041	5.041
3. Snuff and snuff work (including tobacco dust or powder and ground tobacco)	5.204	5.102	5.091	5.091

TABLE 2

Excise	Rates of duty per pound
	£
TOBACCO	
1. Unmanufactured:	
Containing 10 per cent. or more by weight of moisture ...	4.956
Other	4.997
2. Manufactured:	
Cavendish or negrohead manufactured in bond	5.0685

TABLE 3

Description of Tobacco	Rates of drawback (per pound)	
	In respect of tobacco on which customs duty at the full or Convention rate has been paid	In respect of tobacco on which customs duty at the Commonwealth or Republic of Ireland rate or excise duty has been paid
	£	£
Cigars	5·258	5·181
Cigarettes	5·091	5·014
Cut, roll, cake or other manufactured tobacco ...	5·079	5·002
Snuff (not being offal snuff)	5·104	5·027
Stalks and tobacco refuse	5·054	4·977

SCHEDULE 2

IMPORTED PERFUMED SPIRITS

Description of spirits	Rates of customs duties (per gallon)	
	In cask	In bottle
	£	£
Perfumed spirits:		
warehoused for 3 years or more	9·6	9·65
warehoused for 2 years or more, but less than 3 years	9·675	9·725
not warehoused for 2 years or more	9·72	9·77

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the decimal currency rates, to take effect from 15th February 1971 (D-Day), for certain revenue duties, drawbacks and allowances in respect of tobacco, wine, spirits and matches. Where exact conversion into decimal currency of existing £ s d rates would have been unsuitable, the prescribed decimal rates are marginally lower than the rates they replace.

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