



Excise Duties (Surcharges or Rebates) Act 1979

1979 CHAPTER 8

1 Surcharges or rebates of amounts due for excise duties.

- (1) This section applies to the following groups of excise duties, namely—
- (a) those chargeable in respect of spirits ^{F1}. . . , beer, wine, made-wine and cider;
 - [^{F2}(b) those chargeable by virtue of the Hydrocarbon Oil Duties Act 1979;]
 - (c) all other duties of excise except—
 - (i) that chargeable on tobacco products;
 - (ii) those payable on a licence; and
 - (iii) those with respect to which the Parliament of Northern Ireland would, if the ^{M1}Northern Ireland Constitution Act 1973 had not been passed, have had power to make laws.
- (2) [^{F3}The Treasury may, by an order applying to one or more of the][^{F4}duties to which this section applies, provide for an adjustment—
- (a) of any liability to such a duty; and
 - (b) of any right] to a drawback, rebate or allowance in connection with such a duty,
- by the addition to or deduction from the amount payable or allowable of such percentage, not exceeding 10 per cent, as may be specified in the order.
- (3) The adjustment under this section of a liability to duty shall be made where the duty becomes due while the order is in force with respect to it ^{F5}. . . .
- (4) The adjustment under this section of a right to any drawback, rebate or allowance in respect of a duty or goods charged with a duty shall be made where the right arises while the order is in force with respect to the duty (whenever the duty became due); but in calculating the amount to be adjusted any adjustment under this section of the liability to the duty shall be disregarded.
- (5) A repayment of any duty within a group to which this section applies or of drawback or allowance in respect of such a duty or goods chargeable with such a duty shall be

Status: Point in time view as at 24/04/2002. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Excise Duties (Surcharges or Rebates) Act 1979, Section 1. (See end of Document for details)

calculated by reference to the amount actually paid or allowed (after effect was given to any adjustment falling to be made under this section) but save as aforesaid this section does not require the adjustment of any such repayment.

- (6) Subsection (5) above shall apply to any payment under section 94 or 95 of the ^{M2}Customs and Excise Management Act 1979 (deficiency in goods in or from warehouse) in the case of goods warehoused on drawback which could not lawfully be entered for home use (being a payment of an amount equal to the drawback and any allowance paid in respect of the goods) as if it were a repayment of drawback or allowance.
- (7) The preceding provisions of this section shall apply to repayments of duty under the following provisions of the ^{M3}Hydrocarbon Oil Duties Act 1979—
- (a) section 9(4) (repayment of duty on oil put to an industrial use which would have qualified it for duty-free delivery);
 - (b) section 17 (relief for heavy oil used by horticultural producers);
 - ^{F6}(c)
 - (d) section 19 (relief for oil etc. used in ^{F7}. . . , lifeboats and lifeboat launching gear),
- as if the repayments were drawbacks and not repayments.

Textual Amendments

- F1** Words in s. 1(1)(a) repealed (1.12.1995) by 1993 c. 34, s. 11(5), **Sch. 23 Pt. I**; S.I. 1995/2715, **art. 2**
- F2** S. 1(1)(b) substituted (1.12.1995) by 1993 c. 34, **s. 11(4)(5)**; S.I. 1995/2715, **art. 2**
- F3** Words substituted by Finance Act 1980 (c. 48, SIF 40:1), **s. 10(2)**
- F4** Words substituted by Finance Act 1982 (c. 39, SIF 40:1), **s. 10(1)**
- F5** Words in s. 1(3) repealed (*retrospective* to 24.4.2002) by 2002 c. 23, s. 12(1)(6), Sch. 4 Pt. 2 para. 11, **Sch. 40 Pt. 1(4)** Note 2
- F6** S. 1(7)(c) repealed (1.11.1996) by 1996 c. 8, s. 8(2), **Sch. 41 Pt. I**; S.I. 1996/2536, **art. 2**
- F7** Words in s. 1(7)(d) repealed (1.11.1996) by 1996 c. 8, s. 8(2), **Sch. 41 Pt. I**; S.I. 1996/2536, **art. 2**

Marginal Citations

- M1** 1973 c. 36.
- M2** 1979 c. 2.
- M3** 1979 c. 5.

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