



# Excise Duties (Surcharges or Rebates) Act 1979

## 1979 CHAPTER 8

### 2 Orders under s. 1.

- (1) The following provisions of this section shall have effect with respect to orders under section 1 above.
- [<sup>F1</sup>(2) An order shall cease to be in force at the expiration of a period of one year from the date on which it takes effect unless continued in force by a further order.]
- [<sup>F2</sup>(3) An order—
  - (a) may specify different percentages for different cases; but
  - (b) may not provide for both an addition to any amount payable and a deduction from any other amount payable.]
- (5) An order may be made so as to come into operation at different times of day for different duties, whether or not within the same group.
- (6) The power to make an order shall be exercisable by statutory instrument.
- [<sup>F3</sup>(7) A statutory instrument containing an order which [<sup>F4</sup>—
  - (a) specifies a percentage by way of addition to any amount payable or increases a percentage so specified; or
  - (b) withdraws or reduces a percentage specified by way of deduction from any amount payable,]

shall be laid before the House of Commons after being made; and unless the order is approved by that House before the expiration of twenty-eight days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done under it or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.

---

*Changes to legislation: There are currently no known outstanding effects for the Excise Duties (Surcharges or Rebates) Act 1979, Section 2. (See end of Document for details)*

---

- (8) A statutory instrument containing an order to which subsection (7) above does not apply shall be subject to annulment in pursuance of a resolution of the House of Commons.]

**Textual Amendments**

- F1** S. 2(2) substituted by Finance Act 1980 (c. 48, SIF 40:1), s. 10(3)  
**F2** S. 2(3) substituted for subsections (3) and (4) by Finance Act 1982 (c.39, SIF 40:1), s. 10(2)  
**F3** S. 2(7)(8) substituted for s. 2(7)(8)(9) by Finance Act 1980 (c. 48, SIF 40:1), s. 10(4)  
**F4** Words substituted by Finance Act 1982 (c. 39, SIF 40:1), s. 10(3)

**Changes to legislation:**

There are currently no known outstanding effects for the Excise Duties (Surcharges or Rebates) Act 1979, Section 2.