



Finance Act 1987

1987 CHAPTER 16

PART 1

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Duties of excise

1 Unleaded petrol.

- (1) After section 13 of the ^{M1}Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

“13A Rebate on unleaded petrol.

- (1) On unleaded petrol charged with the excise duty on hydrocarbon oil and delivered for home use there shall be allowed at the time of delivery a rebate of duty at the rate of £0.0096 a litre.
- (2) For the purposes of this section petrol is “unleaded” if it contains not more than 0.013 grams of lead per litre of petrol or, if the petrol is delivered for home use before 1st April 1990, not more than 0.020 grams of lead per litre of petrol.
- (3) Rebate shall not be allowed under this section in any case where it is allowed under section 14 below.”

^{F1}(2)

^{F2}(3)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Duties of excise. (See end of Document for details)

- (4) This section shall be deemed to have come into force at 6 o'clock in the evening of 17th March 1987.

Textual Amendments

- F1** S. 1(2) omitted (1.4.2008 retrospective) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(11\)\(a\)\(12\)](#), [Sch. 5 paras. 25\(a\), 26\(b\)](#)
- F2** S. 1(3) omitted (1.4.2008 retrospective) by virtue of [Finance Act 2008 \(c. 9\), s. 13\(11\)\(a\)\(12\)](#)

Marginal Citations

- M1** 1979 c. 5.

2 Part I Vehicles excise duty.

- ^{F3}(1)
- (2) In Schedule 4 to each of the Acts of 1971 and 1972 (annual rates of duty on goods vehicles)—
- ^{F4}(a) ^{F5}
- (b)
- ^{F3}(3)
- ^{F6}(4)
- ^{F3}(5)
- (6) ^{F7}... section 102 of the ^{M2}Customs and Excise Management Act of 1979, as it applies in relation to licences under the Act of 1971, shall have effect subject to the further amendments in Part III of Schedule 1 to this Act.
- ^{F8}(7)
- ^{F8}(8)

Textual Amendments

- F3** S. 2(1)(3)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), [Sch. 5 Pt. I](#) (with s. 57(4))
- F4** S. 2(2)(a) repealed (8.11.1993) by S.I. 1993/2452, art. 3, [Sch. 2](#)
- F5** S. 2(2)(b) repealed by [Finance Act 1990 \(c. 29, SIF 107:2\)](#), s. 132, [Sch. 19 Pt. II](#) (in relation to licences taken out after 20.3.1990)
- F6** S. 2(4) repealed (1.10.1991) by [Finance Act 1991 \(c. 31, SIF 107:2\)](#), ss. 10, 123, [Sch. 19 Pt. IV](#); S.I. 1991/2021, [art. 2](#).
- F7** Words in s. 2(6) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), [Sch. 5 Pt. I](#) (with s. 57(4))
- F8** S. 2(7)(8) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), [Sch. 5 Pt. I](#) (with s. 57(4))

Marginal Citations

- M2** 1979 c. 2.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Duties of excise. (See end of Document for details)

3 Abolition of general betting duty on on-course bets.

- (1) General betting duty shall not be chargeable on any bet made on or after 29th March 1987 which is an on-course bet within the meaning of Part I of the ^{M3}Betting and Gaming Duties Act 1981 (in this section referred to as “the 1981 Act”) and, accordingly, with respect to bets made on or after that date, section 1 of the 1981 Act (charge to, and rates of, duty) shall be amended as follows—
 - (a) in subsection (1) after the words “on any bet” there shall be inserted “ which is not an on-course bet and ”; and
 - (b) in subsection (2) the words from the beginning of paragraph (a) to “bet” in paragraph (b) shall be omitted.
- (2) With respect to bets made on or after 29th March 1987 but before the betting commencement date within the meaning of section 6 of the ^{M4}Finance Act 1986, Part III of the ^{M5}Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (in this section referred to as “the 1972 Act”) (which made separate provision for Northern Ireland corresponding to that made by the 1981 Act and which ceased to have effect on the betting commencement date except in relation to bets made before that date) shall be deemed to have been amended as follows—
 - (a) in section 16(1) (charge of duty) after the words “on any bet” there shall be inserted “ which is not an on-course bet and ”; and
 - (b) in section 17 (rates of duty) in subsection (1) paragraph (a) and, in paragraph (b), the words from the beginning to “bet” shall be omitted.
- (3) In Schedule 1 to the 1981 Act (supplementary provisions)—
 - (a) in paragraph 1 (definitions) at the end of the definition of “general betting business” there shall be added the words “ or would or might involve such sums becoming so payable if on-course bets were not excluded from that duty ”; and
 - (b) in paragraph 2 (power to make regulations for administration of general betting duty) in sub-paragraph (4)(a) after the words “liable for duty” there shall be inserted “ or would be or might be or become liable for duty if on-course bets were not excluded from duty ”.
- (4) The amendments made by subsection (3) above shall be deemed to have come into force on 29th March 1987.
- (5) During the period beginning with 29th March 1987 and ending with the betting commencement date within the meaning of section 6 of the Finance Act 1986, in Schedule 2 to the 1972 Act (supplementary provisions) the references to a business which involves, or may involve, general betting duty becoming payable by any person and the references to any activity by reason of which a person is or may be or become liable for that duty shall be deemed to have included respectively references to a business which would or might involve that duty becoming payable, and to an activity by reason of which a person would be or might be or become liable for that duty, if on-course bets were not excluded from that duty.

Marginal Citations

- M3** 1981 c. 63.
M4 1986 c. 41.
M5 1972 c. 11 (N.I.).

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Duties of excise. (See end of Document for details)

F9 4

Textual Amendments
F9 S. 4 repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Schs. 3, 26 Pt. II Note

5 Gaming machine licence duty: other amendments.

F10(1)

(2) In subsection (3) of section 26 of the 1981 Act (which provides that if one or more gaming machines are made available on any premises in such a way that they can be played, any gaming machine anywhere on the premises shall be treated as provided for gaming) after the word “and” there shall be inserted “ subject to subsection (3A) below ”.

(3) After subsection (3) of the said section 26 there shall be inserted the following subsection—

“(3A) The Commissioners may by regulations make provision for the purpose of enabling spare gaming machines to be kept on premises for use in the case of the breakdown of other gaming machines on those premises; and such regulations may provide that, in such circumstances and subject to such conditions as may be specified in the regulations, a gaming machine on any premises which is not made available as mentioned in subsection (3) above, or is not in a state in which it can be played, shall not be treated by virtue of that subsection as provided for gaming on those premises.”

F10(4)

F10(5)

Textual Amendments
F10 S. 5(1)(4)(5) repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Schs. 3, 26 Pt. II Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Cross Heading:
Duties of excise.