



# Finance Act 1990

## 1990 CHAPTER 29

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### CUSTOMS AND EXCISE

#### *Rates of duty*

### **1 Spirits, beer, wine, made-wine and cider.**

- (1) In section 5 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (spirits) for “£15.77” there shall be substituted “ £17.35 ”.
- (2) In section 36 of that Act (beer) for “£0.90” there shall be substituted “ £0.97 ”.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) In section 62(1) of that Act (cider) for “£17.33” there shall be substituted “ £18.66 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 20th March 1990.

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#### **Marginal Citations**

**M1** 1979 c. 4.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Rates of duty. (See end of Document for details)*

**2 Tobacco products.**

(1) For the Table in Schedule 1 to the <sup>M2</sup>Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 21 per cent. of the retail price plus £34.91 per thousand cigarettes.
2. Cigars	£53.67 per kilogram.
3. Hand-rolling tobacco	£56.63 per kilogram.
4. Other smoking tobacco and chewing tobacco	£24.95 per kilogram.”

(2) This section shall be deemed to have come into force on 23rd March 1990.

**Marginal Citations**  
**M2** 1979 c. 7.

**3 Hydrocarbon oil.**

- (1) In section 6 of the <sup>M3</sup>Hydrocarbon Oil Duties Act 1979—
- (a) in subsection (1), for “£0.2044” (duty on light oil) and “£0.1729” (duty on heavy oil) there shall be substituted “ £0.2248 ” and “ £0.1902 ” respectively; and
  - (b) subsection (2A) (special rate of duty on petrol below 4 star) shall cease to have effect.
- (2) In section 11(1) of that Act, for “£0.0077” (rebate on fuel oil) and “£0.0110” (rebate on gas oil) there shall be substituted “ £0.0083 ” and “ £0.0118 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol), for “£0.0272” there shall be substituted “ £0.0299 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0077” there shall be substituted “ £0.0083 ”.
- <sup>F1</sup>(5) .....
- (6) Subsections (1) to (4) above shall be deemed to have come into force at 6 o’clock in the evening of 20th March 1990.

**Textual Amendments**  
**F1** S. 3(5) omitted (1.11.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 6 paras. 8\(b\)](#), 21

**Marginal Citations**  
**M3** 1979 c. 5.

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*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Rates of duty. (See end of Document for details)

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#### 4 Pool betting duty.

- (1) In section 7(1) of the <sup>M4</sup>Betting and Gaming Duties Act 1981 (which specifies 42½ per cent. as the rate of pool betting duty), for the words “42½ per cent.” there shall be substituted the words “40 per cent.”.
- (2) This section shall apply in relation to bets made at any time by reference to an event taking place on or after 6th April 1990.

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#### Marginal Citations

M4 1981 c. 63.

#### 5 Vehicles excise duty.

- F2(1) .....
- F2(2) .....
- F2(3) .....
- F3(4) .....
- F4(5) .....
- F3(6) .....
- F5(7) .....
- F2(8) .....
- F2(9) .....

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#### Textual Amendments

- F2 S. 5(1)-(3)(8)(9) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4), Sch. 4 para. 6)
- F3 S. 5(4)(6) 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**.
- F4 S. 5(5) repealed (8.11.1993) by S.I. 1993/2452, art. 3, **Sch. 2**.
- F5 S. 5(7) repealed (27.07.1993) by 1993 c. 34, s. 213, **Sch. 23**, Pt. I.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Cross Heading:  
Rates of duty.