



# 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.

#### **Marginal Citations**

**M1** 1979 c. 4.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Part I. (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.

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

#### 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.

##### 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) .....

##### 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.

##### *Other provisions*

- F6 .....

##### Textual Amendments

- F6 S. 6 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4), Sch. 4 para. 6)

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

**7 Entry of goods on importation.**

Schedule 3 to this Act (which amends the provisions of the <sup>M5</sup>Customs and Excise Management Act 1979 about initial and supplementary entries and postponed entry) shall have effect in relation to goods imported on or after the day on which this Act is passed.

**Marginal Citations**  
M5 1979 c. 2.

**F78 Spirits methylated abroad.**

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**Textual Amendments**  
F7 S. 8 repealed (1.7.2005) by Finance Act 1995 (c. 4), s. 5(6), Sch. 29 Pt. I(3); S.I. 2005/1523, art. 2 (with art. 3)

**9 Lodgings for officers in charge of distillery.**

In section 12 of the Alcoholic Liquor Duties Act 1979 (licence to manufacture spirits) subsections (6) to (9) (requirement that distiller provide lodgings for officers in charge of distillery) shall cease to have effect.

**CHAPTER II**

**VALUE ADDED TAX**

**F810** .....

**Textual Amendments**  
F8 Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

**F911** .....

**Textual Amendments**  
F9 Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

**F1012** .....

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

**Textual Amendments**

**F10** Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

**F11** **13** .....

**Textual Amendments**

**F11** Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

**F12** **14** .....

**Textual Amendments**

**F12** Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

**F13** **15** .....

**Textual Amendments**

**F13** Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

**F14** **16** .....

**Textual Amendments**

**F14** Ss. 10-16 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Part I.