



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

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

- (1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (spirits) for “£17.35” there shall be substituted “ £18.96 ”.
- (2) In section 36 of that Act (beer) for “£0.97” there shall be substituted “ £1.06 ”.
- (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 “£18.66” there shall be substituted “ £20.40 ”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

Commencement Information

II [S. 1](#) in force at 6 p.m. 19.03.1991: see [s. 1\(5\)](#).

Marginal Citations

M1 [1979 c. 4](#).

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Rates of duty. (See end of Document for details)

2 Tobacco products.

(1) For the Table in Schedule 1 to the ^{M2}Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 21 per cent. of the retail price plus £40.15 per thousand cigarettes.
2. Cigars	£61.72 per kilogram.
3. Hand-rolling tobacco	£65.12 per kilogram.
4. Other smoking tobacco and chewing tobacco	£28.69 per kilogram.”

(2) This section shall be deemed to have come into force at 6 o’clock in the evening of 19th March 1991.

Commencement Information
I2 S. 2 in force at 6 p.m. 19.03.1991: see s. 2(2).

Marginal Citations
M2 1979 c. 7.

3 Hydrocarbon oil.

(1) In section 6(1) of the ^{M3}Hydrocarbon Oil Duties Act 1979, for “£0.2248” (duty on light oil) and “£0.1902” (duty on heavy oil) there shall be substituted “ £0.2585 ” and “ £0.2187 ” respectively.

(2) In section 11(1) of that Act, for “£0.0083” (rebate on fuel oil) and “£0.0118” (rebate on gas oil) there shall be substituted “ £0.0091 ” and “ £0.0129 ” respectively.

(3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0299” there shall be substituted “ £0.0344 ”.

(4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0083” there shall be substituted “ £0.0091 ”.

(5) This section shall be deemed to have come into force at 6 o’clock in the evening of 19th March 1991.

Commencement Information
I3 S. 3 in force at 6 p.m. 19.03.1991: see s. 3(5).

Marginal Citations
M3 1979 c. 5.

4 ^{F1}(1)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Rates of duty. (See end of Document for details)

- F1(2)
- F1(3)
- F2(4)
- F1(5)
- F1(6)

Textual Amendments

- F1 S. 4(1)-(3)(5)(6) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F2 S. 4(4) repealed (27.7.1993 with effect in relation to licences taken out after 16.3.1993) by 1993 c. 34, s. 213, **Sch. 23 Pt. I**.

5 Pool betting duty.

- (1) In section 7(1) of the ^{M4}Betting and Gaming Duties Act 1981 (which specifies 40 per cent. as the rate of pool betting duty) for “40 per cent.” there shall be substituted “37.50 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 17th August 1991.

Marginal Citations

- M4 1981 c. 63.

F3 **6**

Textual Amendments

- F3 S. 6 repealed (19.3.1997 with effect in relation to any gaming on or after 1.10.1997) by 1997 c. 19, s. 113, **Sch. 18 Pt. II** Note 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading:
Rates of duty.