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

I1 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, Part I. (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) . . . . . .

[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

Duties of excise: other provisions

7 Beer duty.

(1) For section 36 of the [M5]Alcoholic Liquor Duties Act 1979 (charge on beer imported into, or brewed in, the United Kingdom of an excise duty at a rate per hectolitre for every degree by which the original gravity of the beer exceeds 1000 degrees) there shall be substituted—

"**36 Beer: charge of excise duty.**

(1) There shall be charged on beer—

(a) imported into the United Kingdom, or

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1991, Part I. (See end of Document for details)*

(b) produced in the United Kingdom,

a duty of excise at the rate of £10.60 per hectolitre per cent. of alcohol in the beer.

(2) Subject to the provisions of this Act—

(a) the duty on beer produced in, or imported into, the United Kingdom shall be charged and paid, and

(b) the amount chargeable in respect of any such duty shall be determined and become due,

in accordance with regulations under section 49 below."

(2) After section 41 of that Act (which specifies certain reliefs from duty) there shall be inserted—

"**41A Suspension of duty: registration of persons and premises.**

(1) A person registered by the Commissioners under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description—

(a) which has been produced in, or imported into, the United Kingdom, and

(b) which is chargeable as such with excise duty,

without payment of that duty.

(2) A person entitled under subsection (1) above to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.

(3) No person shall be registered under this section unless—

(a) he is a registered brewer or a packager of beer; and

(b) he appears to the Commissioners to satisfy such requirements for registration as they may think fit to impose.

(4) No premises shall be registered under this section unless—

(a) they are used for the production or packaging of beer, or

(b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) above which are registered under this section,

and they appear to the Commissioners to satisfy such requirements for registration as the Commissioners may think fit to impose.

(5) The Commissioners may register a person or premises under this section for such periods and subject to such conditions as they think fit.

(6) The Commissioners may at any time for reasonable cause—

(a) revoke or vary the terms of their registration of any person or premises under this section; or

(b) restrict the premises which are so registered.

(7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 49 below may, without prejudice to the generality of that section, make provision—

(a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;

(b) for securing and collecting the duty on any such beer held on registered premises;

(c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed;

(d) for such persons as may be prescribed to be liable to pay the duty on any such beer held on, or removed without payment of duty from, registered premises, and for the circumstances in which, and the time at which, they are liable to do so.

(8) If any person contravenes or fails to comply with any condition of registration under this section he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer in respect of which the offence was committed shall be liable to forfeiture.

(9) In this section—

"prescribed means specified in, or determined in accordance with, regulations made by the Commissioners under section 49 below;

"registered premises means premises registered under this section."

(3) For sections 47 and 48 of that Act (licences to brew beer and to use premises for adding solutions to beer) there shall be substituted—

"**47 Registration of producers of beer.**

(1) A person who produces beer on any premises in the United Kingdom must be registered with the Commissioners under this section in respect of those premises; and in this Act "registered brewer means a person registered under this section in respect of any premises.

(2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.

(3) An application for the registration under this section of any person required to be so registered in respect of any premises—

(a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and

(b) shall be in such form and manner as the Commissioners may by or under regulations prescribe.

(4) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) above to do so, he shall be liable on summary conviction to a penalty not exceeding level 4 on the standard scale;

and any beer or worts produced in contravention of that provision shall be liable to forfeiture.

(5) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, he shall be liable on summary conviction to a penalty not exceeding level 5 on the standard scale; and any beer or worts in respect of which the offence was committed shall be liable to forfeiture."

(4) The enactments and instruments mentioned in Schedule 2 to this Act shall have effect with the amendments specified in that Schedule.

(5) This section shall come into force on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be so appointed for different provisions or for different purposes.

(6) An order under subsection (5) above may contain such saving or transitional provision as the Commissioners think fit; and, without prejudice to the generality of the foregoing, any such order may include provision—

(a) for treating beer—

(i) produced, or in the process of being produced, before the relevant day, and

(ii) held on, or in the process of being transported between, registered premises on that day,

as beer produced on or after that day and chargeable accordingly, and

(b) for the remission or repayment of any duty charged or paid in respect thereof under provisions replaced by this section and Schedule 2 to this Act.

(7) In this section—

"the Commissioners means the Commissioners of Customs and Excise;

"registered premises means—

(a) premises which, on the relevant day, are registered under section 41A of the [M6]Alcoholic Liquor Duties Act 1979, or

(b) premises in respect of which, on that day, a person is registered under section 47 of that Act;

"the relevant day means the day appointed for the coming into force of subsection (1) of the section 36 substituted by subsection (1) above.

Subordinate Legislation Made

P1 S. 7(5) power fully exercised (26.4.1993): 1.5.1993 appointed day for s. 7(2)(3)(5) and 1.6.1993 appointed day for s. 7(1)(4)(6)(7) by S.I. 1993/1152.

Modifications etc. (not altering text)

C1 S. 7(2)(3)(5) excluded (26.4.1993) by S.I. 1993/1152, **art. 4(1)**.

Commencement Information

I4 S. 7 wholly in force; s. 7 not in force at Royal Assent see s. 7(5); s. 7(2)(3)(5) in force at 1.5.1993 and s. 7(1)(4)(6)(7) in force at 1.6.1993 by S.I. 1993/1152, art. 3, **Sch. 1**.

Marginal Citations

M5 1979 c. 4.

M6 1979 c. 4.

[F4]8 Vehicles excise duty: exemptions.

. . . . . .

Textual Amendments
F4 S. 8 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

[F5]9 . . . . . .

Textual Amendments
F5 S. 9 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

[F6]10 . . . . . .

Textual Amendments
F6 S. 10 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

Management

11 Revenue traders and registered excise dealers and shippers.

(1) In section 1 of the [M7]Customs and Excise Management Act 1979 (interpretation) in subsection (1), after the definition of "Queen's warehouse" there shall be inserted—

" "registered excise dealer and shipper means a revenue trader approved and registered by the Commissioners under section 100G below;

"registered excise dealers and shippers regulations means regulations under section 100G below;".

(2) In the definition of "revenue trader" in that subsection, in paragraph (a) (person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts) after the words "customs and excise Acts" there shall be inserted the words "or which consists of or includes—

(i) the buying, selling, importation, exportation, dealing in or handling of any goods of a class or description which is subject to a duty of excise (whether or not duty is chargeable on the goods); or

(ii) the financing or facilitation of any such transactions or activities,".

(3) Schedule 4 to this Act shall have effect.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1991, Part I. (See end of Document for details)*

Marginal Citations

M7 1979 c. 2.

12 Protection of the revenues derived from excise duties.

Schedule 5 to this Act (which makes provision for the purpose of protecting the revenues derived from duties of excise) shall have effect.

CHAPTER II

VALUE ADDED TAX

[F7]13 . . . . . .

Textual Amendments

F7 S. 13 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

[F8]14 . . . . . .

Textual Amendments

F8 S. 14 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

[F9]15 . . . . . .

Textual Amendments

F9 S. 15 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

[F10]16 . . . . . .

Textual Amendments

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

[F11]17 . . . . . .

Textual Amendments

F11 S. 17 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

[F12]18 . . . . . .

Textual Amendments
F12 S. 18 repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), **Sch. 15**

CHAPTER III

CAR TAX

[F13]19 Vehicles leased to the handicapped.

. . . . . .

Textual Amendments
F13 S. 19 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 9** Group 5

[F14]20 Research vehicles.

. . . . . .

Textual Amendments
F14 S. 20 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 9** Group 5

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 1991, Part I.