



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

6 Abolition of duties on matches and mechanical lighters

- (1) The Matches and Mechanical Lighters Duties Act 1979 shall cease to have effect.
- (2) This section shall come into force on 1st January 1993.

7 Bingo duty: increased exemption etc

- (1) Schedule 3 to the Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) In paragraph 2 the following shall be substituted for sub-paragraph (1)(a) (exemption from bingo duty for clubs etc. where prizes do not exceed certain limits)—
 - “(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;”.
- (3) In paragraph 12(1) (promoter of bingo other than bingo exempt from duty by virtue of paragraph 1, 5 or 6 to keep accounts etc.) for “paragraph 1, 5 or 6 above” there shall be substituted “Part I of this Schedule”.
- (4) This section shall apply as regards bingo played in any week beginning on or after 3rd August 1992.

8 Tobacco products duty: retail price of cigarettes

In section 5 of the Tobacco Products Duty Act 1979—

- (a) in paragraph (b) of subsection (1) (determination of retail price of cigarettes by reference to price recommended by a manufacturer or importer), for “price recommended by the importer or manufacturer” and “price so recommended” there shall be substituted “recommended price”; and
- (b) after that subsection there shall be inserted the following subsection—

“(1A) In subsection (1) above “recommended price”—

- (a) in relation to a case in which cigarettes of the applicable description are manufactured by a manufacturer in a member State, means any price recommended by that manufacturer; and
- (b) in relation to a case which does not fall within paragraph (a) above, means any price recommended by an importer of cigarettes of the applicable description.”

9 Amendments relating to new beer duty regime

(1) Schedule 2 to the Finance Act 1991 (amendments relating to beer duty) shall be amended as follows.

(2) Immediately before paragraph 22 there shall be inserted—

“21A In section 386(1) of the Insolvency Act 1986 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.”

(3) Immediately before paragraph 23 there shall be inserted—

“22A In Article 346(1) of the Insolvency (Northern Ireland) Order 1989 (categories of preferential debts) after “betting and gaming duties” there shall be inserted “, beer duty”.”

10 Search of aircraft

(1) The Customs and Excise Management Act 1979 shall be amended as follows.

(2) In section 27(1) (officers' powers of boarding and searching aircraft at a customs and excise airport, etc.) for the words “a customs and excise airport” there shall be substituted “an aerodrome”.

(3) In section 28(1) (officers' powers of access to aircraft at customs and excise airport, etc.) for the words “customs and excise airport” there shall be substituted “aerodrome”.

(4) In section 163 (power to stop and search vehicles or vessels) the following subsection shall be inserted at the end—

“(3) This section shall apply in relation to aircraft as it applies in relation to vehicles or vessels but the power to stop and search in subsection (1) above shall not be available in respect of aircraft which are airborne.”

Status: This is the original version (as it was originally enacted).

11 Vehicles excise duty: goods vehicles

- (1) Schedule 4 to the Vehicles (Excise) Act 1971 (annual rates of duty on goods vehicles) shall be amended as mentioned in subsections (2) to (9) below.
- (2) In Part I of the Schedule in sub-paragraph (3)(a) of paragraph 5 (special types) for “30,000” there shall be substituted “31,000” and for “30,490” there shall be substituted “32,000”.
- (3) In that Part the following paragraph shall be substituted for paragraph 14A—
- “14A (1) This paragraph applies in any case where—
- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
 - (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
 - (i) which has a plated train weight of 33,000 kilograms, and
 - (ii) which is to be used with semi-trailers with not less than two axles.
- (2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed 33,000 kilograms, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.”
- (4) In Table A set out in Part II of the Schedule (rigid goods vehicles exceeding 12,000 kilograms plated gross weight: general rates) for the last three entries there shall be substituted—

“25,000	27,000	—	2,260.00	1,420.00
27,000	29,000	—	—	2,240.00
29,000	31,000	—	—	3,250.00
31,000	32,000	—	—	4,250.00”

- (5) In Table A(1) set out in that Part (rigid goods vehicles exceeding 12,000 kilograms plated gross weight: farmers' vehicles) for the last three entries there shall be substituted—

“25,000	27,000	—	1,355.00	850.00
27,000	29,000	—	—	1,345.00
29,000	31,000	—	—	1,950.00
31,000	32,000	—	—	2,550.00”

- (6) In Table A(2) set out in that Part (rigid goods vehicles exceeding 12,000 kilograms plated gross weight: showmen's vehicles) for the last three entries there shall be substituted—

Status: This is the original version (as it was originally enacted).

“25,000	27,000	—	565.00	355.00
27,000	29,000	—	—	560.00
29,000	31,000	—	—	815.00
31,000	32,000	—	—	1,060.00”

(7) In Table C set out in that Part (tractor units exceeding 12,000 kilograms plated train weight and having only two axles: general rates) for the last three entries there shall be substituted—

“33,000	34,000	5,000.00	5,000.00	1,680.00
34,000	36,000	5,000.00	5,000.00	2,750.00
36,000	38,000	5,000.00	5,000.00	3,100.00”

(8) In Table C(1) set out in that Part (tractor units exceeding 12,000 kilograms plated train weight and having only two axles: farmers' vehicles) for the last three entries there shall be substituted—

“33,000	34,000	3,000.00	3,000.00	1,010.00
34,000	36,000	3,000.00	3,000.00	1,650.00
36,000	38,000	3,000.00	3,000.00	1,860.00”

(9) In Table C(2) set out in that Part (tractor units exceeding 12,000 kilograms plated train weight and having only two axles: showmen's vehicles) for the last three entries there shall be substituted—

“33,000	34,000	1,250.00	1,250.00	420.00
34,000	36,000	1,250.00	1,250.00	690.00
36,000	38,000	1,250.00	1,250.00	775.00”

(10) In Case B of section 18A(3) of the Vehicles (Excise) Act 1971, in paragraph (c) the words from “in circumstances in which” to the end of the paragraph shall be omitted.

(11) This section shall apply in relation to licences taken out on or after 1st January 1993.

12 Vehicles excise duty: disabled persons

(1) The following provisions shall cease to have effect—

- (a) section 7 of the Finance Act 1971 (exemption from vehicles excise duty for disabled passengers), and
- (b) section 7(2C) and (2D) of the Vehicles (Excise) Act 1971 (corresponding Northern Ireland provision).

(2) This section and Part IV of Schedule 18 to this Act shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint; and such an order may contain such transitional provisions and savings as appear to the Secretary of State necessary or expedient in connection with the provisions brought into force by the order.

13 Vehicles excise duty: registration marks

- (1) In section 11 of the Finance Act 1989 (power to make provision for retention of registration marks)—
- (a) for paragraph (f) of subsection (2) (extension of period of right of retention) there shall be substituted the following paragraph—
 - “(f) for enabling or requiring the Secretary of State, on the payment to him of a specified fee, to extend or (on one or more occasions) further extend the period referred to in subsection (1) above where the specified conditions are fulfilled and he thinks fit to do so in the circumstances of the case;”
 - (b) in subsection (3) (power to make different provision for different cases), at the end there shall be inserted “and may, in particular, exempt extensions or assignments of any specified class or description from any fee or charge payable by virtue of subsection (2)(f) or (j) above”;
 - (c) after that subsection there shall be inserted the following subsection—
 - “(3A) Where regulations under this section provide in any case for there to be no charge in connection with the assignment of a registration mark in pursuance of a right of retention—
 - (a) the fee specified by virtue of paragraph (b) of subsection (2) above in relation to an application for that right may include an amount representing the charge for which provision could have been made by virtue of paragraph (j) of that subsection; and
 - (b) regulations under this section may provide for the part of any such fee which represents a charge for which provision could have been so made to be retained, except where the specified conditions are fulfilled, whether or not there is an assignment.”; and
 - (d) in subsection (6), for paragraphs (a) and (b) of the definition of “the principal section” there shall be substituted “section 19 of the Vehicles (Excise) Act 1971;
- (2) In section 12 of the Finance Act 1989 (provision for sale of registration marks)—
- (a) in paragraph (a) of subsection (3) (provision for acquisition of right on payment of sum in respect of acquisition), at the end there shall be inserted “and, where no charge is to be made by virtue of paragraph (j) below in connection with an assignment in pursuance of the right, in respect of such an assignment;”
 - (b) for paragraph (f) of that subsection (extension of period of relevant right) there shall be substituted the following paragraph—
 - “(f) for enabling or requiring the Secretary of State, on the payment to him of a specified fee, to extend or (on one or more occasions) further extend any such period where the specified conditions are fulfilled and he thinks fit to do so in the circumstances of the case;”
 - (c) after paragraph (j) of that subsection there shall be inserted the following paragraph—
 - “(ja) for so much of any sum paid by virtue of paragraph (a) above in respect of the assignment of a registration mark to be

Status: This is the original version (as it was originally enacted).

- retained, except where the specified conditions are fulfilled,
whether or not there is such an assignment.”;
- (d) in subsection (5) (power to make different provision for different cases), for the words from “assignments” onwards there shall be substituted “extensions or assignments of any specified class or description from any fee or charge payable by virtue of subsection (3)(f) or (j) above.”
- (3) Section 128 of the Finance Act 1990 (power to provide repayment of fees and charges) shall apply to any power by virtue of this section to make provision under section 11 or 12 of the Finance Act 1989 for the payment of any sum as it applies to powers conferred before that Act of 1990 was passed.
- (4) Any sums received by the Secretary of State in respect of the extension or further extension of the period of any right granted to or acquired by any person by virtue of regulations under section 11 or 12 of the Finance Act 1989 shall be paid into the Consolidated Fund.