



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER I

GENERAL

Rates of duty

1 Wine, made-wine and cider.

- (1) For the Table of rates of duty in Schedule 1 to the ^{M1}Alcoholic Liquor Duties Act 1979 (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (2) In section 62(1) of that Act (cider) for “£22.39” there shall be substituted “ £22.82 ”.
- (3) This section shall be deemed to have come into force on 1st January 1994.

Marginal Citations

M1 1979 c. 4.

2 Tobacco products.

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

Status: Point in time view as at 19/03/1997.

Changes to legislation: Finance Act 1994, Chapter I is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“ *TABLE* ”

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £52.33 per thousand cigarettes.
2. Cigars	£77.58 per kilogram.
3. Hand-rolling tobacco	£81.86 per kilogram.
4. Other smoking tobacco and chewing tobacco	£34.26 per kilogram.”

(2) This section shall be deemed to have come into force at 6 o'clock in the evening of 30th November 1993.

Marginal Citations

M2 1979 c. 7.

3 Hydrocarbon oil.

(1) In section 6(1) of the ^{M3}Hydrocarbon Oil Duties Act 1979 for “£0.3058” (duty on light oil) and “£0.2514” (duty on heavy oil) there shall be substituted “ £0.3314 ” and “ £0.2770 ” respectively.

(2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0105” (fuel oil) and “£0.0149” (gas oil) there shall be substituted “ £0.0116 ” and “ £0.0164 ” respectively.

(3) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0105” there shall be substituted “ £0.0116 ”.

(4) This section shall be deemed to have come into force at 6 o'clock in the evening of 30th November 1993.

Marginal Citations

M3 1979 c. 5.

F14

Textual Amendments

F1 S. 4 repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))

Status: Point in time view as at 19/03/1997.

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Other provisions

5 Vehicles excise duty: miscellaneous provisions.

Schedule 2 to this Act (which contains miscellaneous provisions relating to vehicles excise duty) shall have effect.

6 Gaming machine licence duty.

Schedule 3 to this Act (which makes amendments to the ^{M4}Betting and Gaming Duties Act 1981 about gaming machine licence duty) shall have effect.

Marginal Citations

M4 [1981 c. 63.](#)

Status:

Point in time view as at 19/03/1997.

Changes to legislation:

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