



# Finance Act 1974

## 1974 CHAPTER 30

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### **1 Increase of duties on spirits, beer, wine, British wine and tobacco**

- (1) The rate of the duty of excise chargeable under section 1 of the Finance Act 1964 on British spirits by virtue of Schedule 1 to the Finance Act 1973 shall be increased by £1.5600 per proof gallon.
- (2) The rates of the duties of customs chargeable under the said section 1 on imported spirits other than perfumed spirits by virtue of Schedule 1 to the Finance Act 1973 or any relevant order shall each be increased—
  - (a) in the case of spirits not comprised in paragraph (b) below, by £1.5600 per proof gallon ; and
  - (b) in the case of liqueurs, cordials, mixtures and other preparations in bottle, entered in such manner as to indicate that the strength is not to be tested, by £2.1000 per liquid gallon.
- (3) The rates of the duties of customs and excise chargeable under section 2 of the Finance Act 1964 on beer by virtue of Schedule 2 to the Finance Act 1973 or any relevant order shall each be increased—
  - (a) except as regards the increases mentioned in paragraph (b) below, by £2.4600 per 36 gallons; and
  - (b) as regards the increases in the rates of duty falling to be made, in the case of beer of an original gravity exceeding 1,030 degrees, for each additional degree, by £0.0220 per 36 gallons ;

and as respects beer on which there have been paid duties of customs or excise at the said increased rates, the rates of drawback allowable under the said section 2 by virtue of the said Schedule 2 or any such order shall each be increased by the like amount per 36 gallons.

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*Status: This is the original version (as it was originally enacted).*

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- (4) The rates of the duties of customs chargeable under section 3 of the Finance Act 1964 on imported wine by virtue of Schedule 3 to the Finance Act 1973 or any relevant order shall each be increased—
- (a) except as regards the additions mentioned in paragraph (b) below, by £0.5450 per gallon ; and
  - (b) as regards the additions to the rates of duty falling to be made, in the case of wine exceeding 42 degrees of proof spirit, for each additional degree or fraction of a degree, by £0.0450 per gallon.

For the purposes of this subsection " wine " includes the lees of wine.

- (5) The rates of the duty of excise chargeable under section 3 of the Finance Act 1964 on British wine by virtue of Schedule 4 to the Finance Act 1973 shall each be increased by £0.5450 per gallon.
- (6) The rates of the duties of customs and excise chargeable under section 4 of the Finance Act 1964 on tobacco by virtue of Schedule 5 to the Finance Act 1973 or any relevant order shall each be increased by £1.4000 per pound; and as respects tobacco on which there have been paid duties of customs or excise at the said increased rates, the rates of drawback allowable under the said section 4 by virtue of the said Schedule 5 or any such order shall each be increased by the like amount per pound.
- (7) In this section " relevant order " means any order made before 27th March 1974 under subsection (4) of section 1 of the Finance Act 1973 (power to alter rates of duties of customs and of drawbacks); and the preceding provisions of this section are without prejudice to the powers conferred on the Treasury by that section.
- (8) This section shall be deemed to have come into force on 27th March 1974, and as from 23rd May 1974 shall have effect as if in subsection (4) " relevant order " included the Customs Duties (Quota Relief) Order 1973 (but without prejudice to the powers conferred on the Secretary of State by section 5 of the Import Duties Act 1958).

## **2 Increase of certain duties on betting**

- (1) In section 1(2)(b) of the Betting and Gaming Duties Act 1972 and section 17(1)(b) of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (general betting duty on bets other than on-course bets) for the words " 6 per cent." there shall be substituted the words " 17 ½ per cent.

This subsection shall be deemed to have come into force on 31st March 1974.

- (2) For the purposes of the pool betting duty on bets made at any time by reference to any event taking place after 31st March 1974, section 7(1) of the Betting and Gaming Duties Act 1972 and section 18(1) of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (under which the amount of the duty is 33 ⅓ per cent, of the amount on which the duty falls to be computed) shall each have effect with the substitution for the words " 33 ⅓ per cent. " of the words " 40 per cent.", except in the case of bets made by way of pool betting in respect of a competition for prizes held by—
- (a) the holder of a licence under the Pool Competitions Act 1971, or
  - (b) any person approved by the Secretary of State in that behalf on the recommendation of the Gaming Board for Great Britain,
- in respect of which the amount of the pool betting duty shall be 33 1/3 per cent.

### **3 Continuation of powers under section 9 of Finance Act 1961**

The period after which orders of the Treasury under section 9 of the Finance Act 1961 may not be made or continue in force (which, by section 3 of the Finance Act 1973, was extended until the end of August 1974) shall extend until the end of August 1975 or such later date as Parliament may hereafter determine.

### **4 Delivery of rum for home use after two years' warehousing**

In section 109(1) of the Customs and Excise Act 1952 (which, subject to various exceptions, prohibits the delivery of spirits for home use unless they have been warehoused for a period of at least three years), after the words " three years " there shall be inserted the words " or, in the case of rum, at least two years ".

### **5 Value added tax-time of supply**

Part I of the Finance Act 1972 (and in particular section 7(8) shall have effect as if references to cases where—

- (a) goods or services are supplied for a consideration the whole or part of which is determined or payable periodically or at the end of any period ; or
- (b) goods are supplied for a consideration the whole or part of which is determined at the time when the goods are appropriated for any purpose; or
- (c) goods are supplied on hire for any period ; or
- (d) services are supplied for any period,

included cases where the supply took place or began before the passing of that Act.

### **6 Value added tax tribunals**

(1) Schedule 6 to the Finance Act 1972 shall be amended in accordance with the following provisions of this section.

(2) In paragraph 3(4) after the word "pension" there shall be inserted the words " allowance or gratuity ".

(3) In paragraph 7(2), for the words from the beginning to " one to " there shall be substituted the words " One member of each panel of chairmen shall ".

(4) In paragraph 7(3)—

- (a) for the words from the beginning to " be appointed " (where those words first occur) there shall be substituted the words " Appointments to a panel of chairmen shall be made " ; and
- (b) for the words from " all" to " be appointed " (where those words next occur) there shall be substituted the words " appointments to a panel of other members shall be made " ;

but these amendments shall not affect any appointment to a panel of chairmen made by the Treasury before the passing of this Act.

(5) In paragraph 7(4), the word " full-time " (in both places where it occurs) shall be omitted and after the word " pension " there shall be inserted the words " allowance or gratuity ".

(6) In paragraph 7(5), the word " full-time " shall be omitted.