



Finance Act 1980

1980 CHAPTER 48

PART I

EXCISE DUTIES

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

- (1) In the Table in section 5 of the Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for " 10.44 "and " 10.47 "there shall be substituted " 11.87 "and " 11.90 " respectively.
- (2) In section 36 of that Act (excise duty on beer) for " £10.65 "and " £0.3550 "there shall be substituted " £13.05 "and " £0.435 " respectively.
- (3) For the provisions of Schedule 1 to that Act (rates of excise duty on wine) there shall be substituted the provisions of Schedule 1 to this Act.
- (4) For the provisions of Schedule 2 to that Act (rates of excise duty on made-wine) there shall be substituted the provisions of Schedule 2 to this Act.
- (5) In section 62(1) of that Act (excise duty on cider) for " £5.32 "there shall be substituted " £6.05 ".
- (6) This section shall be deemed to have come into force on 27th March 1980.

2 Tobacco products

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

“TITLE

1. Cigarettes

An amount equal to 21 per cent, of the retail price plus £13.42 per thousand cigarettes.

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2. Cigars	£25.60 per kilogram.
3. Hand-rolling tobacco	£22.60 per kilogram.
4. Other smoking tobacco and chewing tobacco	£17.40 per kilogram.”

(2) This section shall be deemed to have come into force on 29th March 1980

3 Hydrocarbon oil etc.

(1) In section 6(1) of the Hydrocarbon Oil Duties Act 1979 for the words " a duty of excise at the rate of £0.0810 a litre in the case of light oil and £0.0920 a litre in the case of heavy oil "there shall be substituted the words " a duty of excise at the rate of £0.10 a litre ".

(2) In section 11(1)(b) of that Act (rebate on aviation turbine fuel and heavy oil other than kerosene at rate of £0.0066 a litre less than the rate at which duty is for the time being chargeable) for " £0.0066 "there shall be substituted " £0.0077 ".

(3) In section 14(1) of that Act (rebate on light oil delivered to approved person for use as furnace fuel at rate of £0.0066 a litre less than the rate at which duty is charged) for " £0.0066 "there shall be substituted " £0.0077 ".

(4) In consequence of subsection (1) above—

(a) for the words "light oil" in sections 7 and 8(3) and (4)(c) of that Act and Article 3 of the Excise Duties (Gas as Road Fuel) Order 1972 ; and

(b) for the words "heavy oil" in section 92(2) of the Finance Act 1965 and section 14(2) of the Finance Act (Northern Ireland) 1966,

there shall be substituted the words "hydrocarbon oil ".

(5) This section shall be deemed to have come into force at six o'clock in the evening on 26th March 1980.

4 Vehicles excise duty: Great Britain

(1) The Vehicles (Excise) Act 1971 shall be amended as follows.

(2) For the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out in Schedule 3 to this Act.

(3) In subsection (5) of section 16 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7, for "£25 " and "£5 " there shall be substituted respectively "£30 " and "£6 ".

(4) In section 4(1) (vehicles exempt from duty) before paragraph (a) there shall be inserted—

“(aa) electrically propelled vehicles;”.

(5) In section 2A(4) as set out in paragraph 5 of Part I of Schedule 7 (power to modify duration of licences and rates of duty) after the words "by statutory instrument " there shall be inserted the words "subject to annulment in pursuance of a resolution of either House of Parliament " and after the words "shall include power " there shall be inserted the words "to make transitional provisions, ”.

- (6) In section 7(2) (exemption for disabled persons) after the words “the National Health Service Act 1977 ” there shall be inserted the words “or section 46(3) of the National Health Service (Scotland) Act 1978 ”.
- (7) Subsections (1) to (3) above have effect in relation to licences taken out after 26th March 1980, subsection (4) above has effect from 27th March 1980 and the other provisions of this section from the passing of this Act.

5 Vehicles excise duty: Northern Ireland

- (1) The Vehicles (Excise) Act (Northern Ireland) 1972 shall be amended as follows.
- (2) For the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out in Schedule 4 to this Act.
- (3) In subsection (6) of section 16 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 9, for “£25 ” and “£5 ” there shall be substituted respectively “£30 ” and “£6 ”.
- (4) In section 4(1) (vehicles exempt from duty) before paragraph (a) there shall be inserted—
 - “(aa) electrically propelled vehicles ;”.
- (5) Section 2A as set out in paragraph 5 of Part I of Schedule 9 (power to modify duration of licences and rates of duty) shall have effect with the amendments specified in subsections (6), (7) and (8) below, being amendments bringing that section into conformity with the corresponding provisions in the Vehicles (Excise) Act 1971.
- (6) At the end of subsection (1) there shall be inserted the words " or in the case of vehicles of such description, or of such description and used in such circumstances, as may be so specified, periods of less than a month. "
- (7) After subsection (4) there shall be inserted—
 - “(4A) An order under this section may be made so as to apply only to vehicles of specified descriptions and may make different provision for vehicles of different descriptions or for different circumstances.”
- (8) In subsection (5) after the words “shall include power ” there shall be inserted the words “to make transitional provisions and ”.
- (9) Subsections (1) to (3) above have effect in relation to licences taken out after 26th March 1980, subsection (4) above has effect from 27th March 1980 and the other provisions of this section from the passing of this Act.

6 Gaming licence duty

- (1) Subject to the provisions of this section, the duty charged by section 13 of the Betting and Gaming Duties Act 1972 on a gaming licence in respect of any premises for any period shall consist of—
 - (a) £250 payable when applying for the licence; and
 - (b) a further amount of duty payable after the end of that period and chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.

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

TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £250,000	2 ½ per cent.
The next £500,000	5 per cent.
The next £1,750,000	10 per cent.
The remainder	20 per cent.

- (2) Subsection (1) above has effect in relation to licences for periods beginning on or after 1st October 1980 but in the case of a licence for a period beginning before 1st October 1981—
- (a) the amount payable when applying for the licence shall, instead of being £250, be determined as provided in section 14 of the said Act of 1972; and
 - (b) the further amount referred to in subsection (1)(b) above shall be payable only to the extent, if any, to which it exceeds the amount paid when applying for the licence.
- (3) Subsection (2) above is without prejudice to any liability for additional duty by virtue of the provisions of regulations having effect under paragraph 1 of Schedule 2 to the said Act of 1972 (alteration of rateable value) or of paragraph 5 of that Schedule (amendment of licences); and if—
- (a) any payment of additional duty is made by virtue of those provisions; or
 - (b) there is a repayment of duty by virtue of any such regulations or of paragraph 6 of that Schedule (surrender of licences),
- the reference in subsection (2)(b) above to the amount paid when applying for the licence shall be construed as a reference to that amount as increased or, as the case may be, reduced by that payment or repayment.
- (4) Schedule 5 to this Act shall have effect for defining “gross gaming yield”, for making new provision as to the duration of gaming licences, for modifying subsections (1) and (2) above in cases where a licence is in force for less than six months and otherwise for supplementing the provisions of this section.

7 Gaming machine licence duty

- (1) Sections 21 to 26 of the Betting and Gaming Duties Act 1972 and Schedule 4 to that Act (gaming machine licence duty) shall have effect with the amendments specified in Part I of Schedule 6 to this Act, being amendments which change the rates of duty payable in respect of licences and dispense with the need for a licence for the provision of penny machines.
- (2) Part V of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 and Schedule 3 to that Act (gaming machine licence duty) shall have effect with the amendments specified in Part II of Schedule 6 to this Act, being amendments which change the rates of duty payable in respect of licences and dispense with the need for a licence for the provision of gaming machines the rewards from which do not exceed £0.10.
- (3) This section shall have effect from 1st October 1980.

8 Bingo duty

- (1) In section 17(2) of the Betting and Gaming Duties Act 1972 (amount of bingo duty)—
 - (a) for the words " 5 per cent. ", in both places where they occur, there shall be substituted the words " 7 ½ per cent. "; and
 - (b) for the words "one-nineteenth" there shall be substituted the words "three thirty-sevenths".
- (2) This section shall have effect from 29th September 1980.

9 Definition of Scotch whisky and Irish whiskey

- (1) Paragraph 1 of Schedule 7 to the Finance Act 1969 (definition of whisky) shall have effect with the following amendments, being amendments which require Scotch whisky to be matured in Scotland and introduce a corresponding definition of Irish whiskey.
- (2) In sub-paragraph (a) after the word " ' whisky' " there shall be inserted the words " or ' whiskey ' ".
- (3) In sub-paragraph (b) after the word "distilled" there shall be inserted the words "and matured" and at the end there shall be inserted the words " and the expression ' Irish whiskey' shall mean whiskey which has been distilled and matured in the Republic of Ireland or in Northern Ireland or partly in one and partly in the other ".
- (4) In sub-paragraph (c) for the words " or ' blended Scotch whisky' " there shall be substituted the words " , ' blended whiskey, " blended Scotch whisky ' or ' blended Irish whiskey ' " and for the words " or Scotch whisky " there shall be substituted the words " , whiskey, Scotch whisky or Irish whiskey ".
- (5) In sub-paragraph (d) for the words " or blended Scotch whisky " there shall be substituted the words " , blended whiskey, blended Scotch whisky or blended Irish whiskey ".
- (6) So much of subsection (3) above as relates to maturing shall not apply to whisky or whiskey distilled before 1st August 1980.

10 Regulator powers

- (1) The Excise Duties (Surcharges or Rebates) Act 1979 shall have effect with the following amendments, being amendments which remove the restrictions on the purposes for which and the period within which orders may be made under that Act and alter the provisions of that Act relating to parliamentary control.
- (2) In section 1(2) for the words preceding paragraph (a) there shall be substituted the words "The Treasury may, by an order applying to one or more of the groups of duties to which this section applies, provide for an adjustment".
- (3) For section 2(2) there shall be substituted—
 - (2) An order shall cease to be in force at the expiration of a period of one year from the date on which it takes effect unless continued in force by a further order."
- (4) For section 2(7), (8) and (9) there shall be substituted—

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“(7) A statutory instrument containing an order which, with respect to all or any of the groups of duties—

- (a) specifies a percentage by way of addition to duty or increases a percentage so specified; or
- (b) withdraws or reduces a percentage specified by way of deduction from duty,

shall be laid before the House of Commons after being made; and unless the order is approved by that House before the expiration of twenty-eight days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done under it or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than four days.

(8) A statutory instrument containing an order to which subsection (7) above does not apply shall be subject to annulment in pursuance of a resolution of the House of Commons.”.