



Finance Act 2000

2000 CHAPTER 17

PART I **U.K.**

EXCISE DUTIES

Alcoholic liquor duties

1 Rate of duty on beer. **U.K.**

- (1) In section 36(1) of the ^{M1}Alcoholic Liquor Duties Act 1979 (rate of duty on beer), for “£11.50” substitute “£11.89”.
- (2) This section shall be deemed to have come into force on 1st April 2000.

Marginal Citations

M1 1979 c. 4.

2 Rates of duty on cider. **U.K.**

- (1) In section 62(1A) of the ^{M2}Alcoholic Liquor Duties Act 1979 (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.), for “£161.20” substitute “£166.70”;
 - (b) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider), for “£37.92” substitute “£39.21”; and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£25.27” substitute “£26.13”.
- (2) This section shall be deemed to have come into force on 1st April 2000.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)

Marginal Citations

M2 1979 c. 4.

3 Rates of duty on wine and made-wine. U.K.

(1) For Part I of the Table of rates of duty in Schedule 1 to the ^{M3}Alcoholic Liquor Duties Act 1979 (wine and made-wine) substitute—

“PART I U.K.

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 4 per cent.	47.58
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	65.42
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	154.37
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	166.70
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent.	220.54
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	205.82”

(2) This section shall be deemed to have come into force on 1st April 2000.

Marginal Citations

M3 1979 c. 4.

Hydrocarbon oil duties

4 Rates of duty and rebate on hydrocarbon oil. U.K.

(1) In section 6(1A) of the ^{M4}Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil)—

(a) in paragraph (a) (light oil), for “£0.5288” substitute “ £0.5468 ”;

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- (b) in paragraph (b) (ultra low sulphur diesel), for “£0.4721” substitute “ £0.4882 ”; and
 - (c) in paragraph (c) (heavy oil which is not ultra low sulphur diesel), for “£0.5021” substitute “ £0.5182 ”.
- (2) In section 11(1) of that Act (rebate on heavy oil)—
- (a) in paragraph (a) (fuel oil), for “£0.0265” substitute “ £0.0274 ”; and
 - (b) in each of paragraphs (b) and (ba) (gas oil which is not ultra low sulphur diesel and ultra low sulphur diesel), for “£0.0303” substitute “ £0.0313 ”.
- (3) In section 13A(1A) of that Act (rebate on unleaded petrol)—
- (a) in paragraph (a) (higher octane unleaded petrol), for “£0.0367” substitute “ £0.0379 ”; and
 - (b) in paragraph (b) (other unleaded petrol), for “£0.0567” substitute “ £0.0586 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel), for “£0.0265” substitute “ £0.0274 ”.
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 21st March 2000.

Marginal Citations

M4 1979 c. 5.

5 Ultra low sulphur petrol. **U.K.**

- (1) In section 1 of the ^{M5}Hydrocarbon Oil Duties Act 1979 (definitions of oil), after subsection (3) insert—
- “(3A) “Ultra low sulphur petrol” means unleaded petrol (other than higher octane unleaded petrol)—
- (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil, and
 - (b) the aromatics content of which does not exceed 35 per cent. by volume.
- (3B) “Unleaded petrol” means petrol that contains not more than 0.013 grams of lead per litre of petrol; and petrol is “leaded petrol” if it is not unleaded.
- (3C) “Higher octane unleaded petrol” means unleaded petrol—
- (a) whose research octane number is not less than 96 and whose motor octane number is not less than 86; or
 - (b) which is delivered for home use as petrol that satisfies the condition in paragraph (a) above; or
 - (c) which is delivered for home use as petrol that is suitable to be used as fuel for engines for which leaded petrol is suitable by virtue of being leaded; or
 - (d) which is delivered for home use under such a description, or in such a manner, as tends, in the circumstances, to suggest that it is—
 - (i) petrol satisfying the condition in paragraph (a) above, or

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(ii) petrol that is suitable to be used as fuel for engines for which
 leaded petrol is suitable by virtue of being leaded.”.

F1(2)

F2(3)

F1(4)

(5) In section 27(1) of that Act (interpretation), at the appropriate places insert—

““ultra low sulphur petrol” has the meaning given by section 1(3A)
 above;”;

““unleaded petrol” and “leaded petrol” have the meaning given by
 section 1(3B) above.”;

and

““higher octane unleaded petrol” has the meaning given by section 1(3C)
 above;”.

(6) This section shall come into force on such day as the Commissioners of Customs and
 Excise may appoint by order made by statutory instrument.

Subordinate Legislation Made

P1 S. 5(6) power exercised (29.9.2000): 1.10.2000 appointed by [S.I. 2000/2674](#), **art. 2**

Textual Amendments

F1 S. 5(2)(4) repealed (*retrospective* to 6 p.m. on 7.3.2001) by [2001 c. 9](#), ss. 2(5), 110(1), **Sch. 33 Pt I(1)**

Note

F2 S. 5(3) omitted (*retrospective* to 1.4.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), s. **13(11)(c)**, (12)

Marginal Citations

M5 [1979 c. 5](#).

6 Mixing of rebated light oils. U.K.

(1) Schedule 2A to the ^{M6}Hydrocarbon Oil Duties Act 1979 (mixing of rebated oils) is
 amended in accordance with Schedule 1 to this Act.

(2) The amendments in that Schedule come into force on the day appointed under
 section 5(6).

Marginal Citations

M6 [1979 c. 5](#).

7 Power to amend definitions of types of hydrocarbon oil. U.K.

In the ^{M7}Hydrocarbon Oil Duties Act 1979, after section 2 insert—

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“2A Power to amend definitions.

- (1) The Treasury may by order made by statutory instrument amend the definitions for the purposes of this Act of—
 - “ultra low sulphur petrol”;
 - “unleaded petrol” and “leaded petrol”;
 - “higher octane unleaded petrol”; and
 - “ultra low sulphur diesel”.
- (2) An order under this section may contain such incidental, supplementary and transitional provision as appears to the Treasury to be appropriate.
- (3) No order shall be made under this section unless a draft of it has been laid before and approved by a resolution of the House of Commons.”.

Marginal Citations

M7 1979 c. 5.

8 Penalties for misuse of rebated heavy oil. U.K.

- (1) Section 13 of the ^{M8}Hydrocarbon Oil Duties Act 1979 (penalties for misuse of rebated heavy oil) is amended as follows.
- (2) In subsection (1)—
 - (a) for “or, as the case may be, his becoming so liable” substitute “ or his becoming so liable (or, where his conduct includes both, each of them) ”, and
 - (b) omit the words from “; and the Commissioners” to the end.
- (3) After subsection (1) insert—
 - “(1A) Where oil is used, or is taken into a road vehicle, in contravention of section 12(2) above, the Commissioners may—
 - (a) assess an amount equal to the rebate on like oil at the rate in force at the time of the contravention as being excise duty due from any person who used the oil or was liable for the oil being taken into the road vehicle, and
 - (b) notify him or his representative accordingly.”.
- (4) This section shall have effect in relation to liability arising on or after 1st May 2000.

Marginal Citations

M8 1979 c. 5.

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 2000, Part I. (See end of Document for details)*

9 Use of rebated heavy oil as fuel. **U.K.**

- (1) Schedule 1 to the ^{M9}Hydrocarbon Oil Duties Act 1979 (which sets out the categories of excepted vehicle which may use rebated heavy oil as fuel) is amended as follows.
- (2) Omit the following provisions—
 - (a) paragraph 2(1)(b) (which provides that off-road tractors are excepted vehicles) and the word “or” immediately preceding it, and
 - (b) paragraph 2(4) (which defines off-road tractors).
- (3) This section shall have effect in relation to the use of rebated heavy oil as fuel on or after 1st May 2000.

Marginal Citations

M9 1979 c. 5.

10 Rebates, marking and reliefs. **U.K.**

- (1) The ^{M10}Hydrocarbon Oil Duties Act 1979 is amended in accordance with subsections (2) to (4).
- (2) In section 11 (rebate on heavy oil), after subsection (2) insert—
 - “(3) This subsection applies in any case where—
 - (a) oil is delivered for home use,
 - (b) regulations under section 24 below require, as a condition of allowing a rebate on the oil under subsection (1) above, that a marker prescribed by regulations under that section shall have been added to the oil, and
 - (c) the marker is present at the time of delivery for home use but in such a proportion that its presence falls to be disregarded by virtue of provision made by regulations under that section.
 - (4) In any case where subsection (3) above applies, a rebate may be allowed on the oil at the time it is delivered for home use if it appears to the Commissioners to be appropriate to allow it.
 - (5) Where a rebate is allowed under subsection (4) above, the rate at which the rebate is allowed—
 - (a) shall be such rate as appears to the Commissioners to be appropriate, but
 - (b) shall not be less than 95 per cent. of, and shall not exceed, the rate of rebate specified in the relevant paragraph of subsection (1) above.”.
- (3) In section 20AA(2) (provision in connection with allowing reliefs)—
 - (a) in paragraph (a) (relief may take form of repayment or remission), after “repayment or remission” insert “ or an allowance to be set off against duty payable to the Commissioners by the person claiming relief”; and
 - (b) after paragraph (g) insert—
 - “(ga) provide for oil on which relief is allowed to be treated for the purposes of this Act as oil on which a rebate has been allowed;”.

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(4) In section 24 (regulations controlling use of duty-free and rebated oil), after subsection (4B) insert—

“(4C) In a case where subsection (4D) below applies, the power of the Commissioners under subsection (4A) above includes power, if it appears to them to be appropriate, to assess (and notify) an amount less than the amount of the rebate concerned.

(4D) This subsection applies in any case where—

- (a) the Commissioners have power to assess (and notify) an amount under subsection (4A) above by virtue of a contravention of, or failure to comply with, a requirement such as is mentioned in paragraph 5 of Schedule 4 to this Act, and
- (b) the marker whose addition is required by the requirement is present at the time of the contravention or failure but in such a proportion that its presence falls to be disregarded by virtue of provision made by regulations under this section for the purpose mentioned in paragraph 7 of that Schedule.”.

(5) In paragraph 4 of Schedule 5 to the ^{M11}Finance Act 1994 (decisions under the ^{M12}Hydrocarbon Oil Duties Act 1979 of which a review may be required), after subparagraph (1) insert—

“(1A) Any decision which is made under or for the purposes of any regulations made under section 20AA of the ^{M13}Hydrocarbon Oil Duties Act 1979 and is a decision as to whether or not relief is to be allowed.”.

Marginal Citations

- M10 1979 c. 5.
- M11 1994 c. 9.
- M12 1979 c. 5.
- M13 1979 c. 5.

11 Emulsions of water in gas oil. **U.K.**

(1) In section 6A of the ^{M14}Hydrocarbon Oil Duties Act 1979 (duty on fuel substitutes), after subsection (2) (definition of chargeable use) insert—

“(2A) But the use of water is not a chargeable use if—

- (a) the water is comprised in an emulsion of water in gas oil, and
- (b) the emulsion is stabilised by additives.”.

(2) This section shall have effect in relation to duty charged on or after the day on which this Act is passed.

Marginal Citations

- M14 1979 c. 5.

*Changes to legislation: There are currently no known outstanding effects
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Tobacco products duty

12 Rates of tobacco products duty. U.K.

- (1) For the Table of rates of duty in Schedule 1 to the ^{M15}Tobacco Products Duty Act 1979 substitute—

“ TABLE

1. Cigarettes	An amount equal to 22 per cent. of the retail price plus £90.43 per thousand cigarettes.
2. Cigars	£132.33 per kilogram.
3. Hand-rolling tobacco	£95.12 per kilogram.
4. Other smoking tobacco and chewing tobacco	£58.17 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 21st March 2000.

Marginal Citations

M15 1979 c. 7.

13 Basis of calculation of *ad valorem* element of duty on cigarettes. U.K.

- (1) Section 5 of the ^{M16}Tobacco Products Duty Act 1979 (retail price of cigarettes) is amended as follows.
- (2) In subsection (1) (meaning of retail price) for the words from “shall be taken to be” to the end substitute “shall be taken to be—
- (a) the higher of—
 - (i) the recommended price for the sale by retail at that time in the United Kingdom of cigarettes of that description, and
 - (ii) any (or, if more than one, the highest) retail price shown at that time on the packaging of the cigarettes in question,
 - or
 - (b) if there is no such price recommended or shown, the highest price at which cigarettes of that description are normally sold by retail at that time in the United Kingdom.”.
- (3) In subsection (3) (determination of price by Commissioners), for “paragraph (a) of subsection (1)” substitute “ paragraph (b) of subsection (1) ”.
- (4) In subsection (4) (reference to arbitration of Commissioners’ determination), for “subsection (1)(a)” substitute “ subsection (1)(b) ”.

Marginal Citations

M16 1979 c. 7.

14 Fiscal marks on tobacco products. **U.K.**

After section 8 of the ^{M17}Tobacco Products Duty Act 1979 insert the following sections—

“8A Fiscal marks: introductory.

Fiscal marking applies to tobacco products that are—

- (a) cigarettes, or
- (b) hand-rolling tobacco.

8B Power to alter range of products to which fiscal marking applies.

- (1) The Commissioners may by order made by statutory instrument amend section 8A above for the purpose of causing fiscal marking—
 - (a) to apply to any description of tobacco products to which it does not apply, or
 - (b) to cease to apply to any description of tobacco products to which it does apply.
- (2) Where fiscal marking applies to any description of tobacco products, the Commissioners may by regulations provide that fiscal marking does not apply to such products of that description as are of a description specified in the regulations.
- (3) A statutory instrument containing (whether alone or with other provisions) an order under subsection (1)(a) above shall not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament.
- (4) A statutory instrument that—
 - (a) contains (whether alone or with other provisions) an order under subsection (1) above, and
 - (b) is not subject to any requirement that a draft of the instrument be laid before and approved by a resolution of each House of Parliament,shall be subject to annulment in pursuance of a resolution of either House of Parliament.

8C Fiscal mark regulations.

- (1) The Commissioners may make provision by regulations—
 - (a) requiring the carrying of fiscal marks by tobacco products to which fiscal marking applies, and
 - (b) as to such matters relating to fiscal marks as appear to the Commissioners to be necessary or expedient.
- (2) In this Act “fiscal mark” means a mark carried by tobacco products indicating all or any of the following—
 - (a) that excise duty has been paid on the products;
 - (b) the rate at which excise duty was paid on the products;
 - (c) the amount of excise duty paid on the products;
 - (d) when excise duty was paid on the products;

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- (e) that sale of the products—
 - (i) is only permissible on dates ascertainable from the mark;
 - (ii) is not permissible after (or on or after) a date so ascertainable;
 - (iii) is not permissible before (or before or on) a date so ascertainable.
- (3) Regulations under this section may, in particular, make provision about—
 - (a) the contents of a fiscal mark;
 - (b) the appearance of a fiscal mark;
 - (c) in the case of tobacco products that have more than one layer of packaging, which of the layers is (or are) to carry a fiscal mark;
 - (d) the positioning of a fiscal mark on the packaging of any tobacco products;
 - (e) when tobacco products are required to carry a fiscal mark.
- (4) Regulations under this section may make different provision for different cases.

8D Fiscal marks: public notices.

- (1) The Commissioners may by notices published by them regulate any of the matters mentioned in paragraphs (a) to (d) of section 8C(3) above.
- (2) A notice under this section may provide for provision made by regulations under section 8C above to have effect subject to provisions of the notice.
- (3) A notice under this section may make different provision for different cases.

8E Failure to comply with fiscal mark regulations and public notices.

- (1) This section applies if a person fails to comply with any requirement imposed by or under—
 - (a) regulations made under section 8C above, or
 - (b) a notice published under section 8D above.
- (2) Any article in respect of which the person fails to comply with the requirement shall be liable to forfeiture.
- (3) The person's failure to comply shall attract a penalty under section 9 of the ^{M18}Finance Act 1994 (civil penalties).
- (4) The Commissioners may by regulations make such provision as is mentioned in subsection (5) below about the calculation of the penalty in a case where the failure involves post-dating of any tobacco products.

For this purpose “post-dating” means that the products carry a fiscal mark (“the later period mark”) that—

- (a) is not one they are required to carry by virtue of this Act, and
- (b) is one they would be required to carry by virtue of this Act if the requirement to pay the duty charged on them under section 2 above took effect at a time later than that at which it in fact takes effect.

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- (5) The provision that may be made by regulations under subsection (4) above is for the penalty to be calculated by reference to the duty currently charged on the products.

For this purpose “the duty currently charged” on the products is the amount of the duty charged under section 2 above that would be payable on the products if the requirement to pay the duty took effect at the time of the failure.

8F Sale of marked tobacco when not permitted: penalties.

- (1) This section applies if provision made by or under—
- (a) regulations made under section 8C above, or
 - (b) a notice published under section 8D above,
- provides for any tobacco products to carry a period of sale mark.
- (2) In this section—
- “a period of sale mark” means a fiscal mark indicating any of the matters mentioned in subsection (2)(e) of section 8C above; and
 - “prohibited time”, in relation to tobacco products that carry a period of sale mark, means a time when, according to the mark, sale of the products is not permissible.
- (3) If—
- (a) a person sells by way of retail sale, or exposes for retail sale, any tobacco products that carry a period of sale mark, and
 - (b) he so sells or exposes the products at a prohibited time,
- his so selling or exposing the products shall attract a penalty under section 9 of the ^{M19}Finance Act 1994 (civil penalties) and the products are liable to forfeiture.

8G Offences: possession and sale etc. of unmarked tobacco.

- (1) In this section “unmarked products” means tobacco products that are subject to fiscal marking but do not carry a compliant duty-paid fiscal mark.
- (2) For the purposes of this section “duty-paid fiscal mark” means a fiscal mark carried by tobacco products indicating that excise duty has been paid on the products.
- (3) For the purposes of this section a duty-paid fiscal mark carried by tobacco products of any description is “compliant” if it complies with all relevant requirements for any duty-paid fiscal mark that by virtue of this Act is required to be carried by such tobacco products of that description as are by virtue of this Act required to carry such a mark.

For this purpose “relevant requirement” means a requirement, imposed by virtue of this Act, as to any of the matters mentioned in paragraphs (a) to (d) of section 8C(3) above (contents, appearance and positioning etc. of fiscal marks).

- (4) If a person—
- (a) is in possession of, transports or displays, or
 - (b) sells, offers for sale or otherwise deals in,

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unmarked products then, except in such cases as may be prescribed in regulations made by the Commissioners, that person commits an offence and the products are liable to forfeiture.

- (5) It is a defence for a person charged with an offence under subsection (4) above to prove that the unmarked products were not required by virtue of this Act to carry a duty paid fiscal mark.
- (6) A person guilty of an offence under subsection (4) above shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.

8H Offences: use of premises for sale of unmarked tobacco.

- (1) A manager of premises commits an offence if he suffers the premises to be used for the sale of unmarked products.

In this section “unmarked products” has the same meaning as in section 8G above.

- (2) It is a defence for a person charged with an offence under subsection (1) above to prove that the unmarked products were not required by virtue of this Act to carry a duty-paid fiscal mark.

For this purpose “duty-paid fiscal mark” has the same meaning as in section 8G above.

- (3) A person guilty of an offence under subsection (1) above shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (4) A court by or before which a person is convicted of an offence under subsection (1) above may make an order prohibiting the use of the premises in question for the sale of tobacco products during a period specified in the order.
- (5) The period specified in an order under subsection (4) above shall not exceed six months; and the first day of the period shall be the day specified as such in the order.
- (6) A manager of premises commits an offence if he suffers the premises to be used in breach of an order under subsection (4) above.
- (7) A person guilty of an offence under subsection (6) above shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (8) For the purposes of this section a person is a manager of premises if he—
 - (a) is entitled to control their use,
 - (b) is entrusted with their management, or
 - (c) is in charge of them.

8J Interfering with fiscal marks: penalties.

- (1) This section applies where a person—
 - (a) alters or overprints any fiscal mark carried by any tobacco products in compliance with any provision made under this Act, or
 - (b) causes any such mark to be altered or overprinted.

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- (2) His altering or overprinting of the mark, or his causing it to be altered or overprinted, shall attract a penalty under section 9 of the ^{M20}Finance Act 1994 (civil penalties).
- (3) The products that carried the mark shall be liable to forfeiture.
- (4) The penalty under subsection (2) above shall be calculated by reference to the duty currently charged on the products.

For this purpose “the duty currently charged” on the products is the amount of the duty charged under section 2 above that would be payable on the products if the requirement to pay the duty took effect at the time of the conduct attracting the penalty.”.

Marginal Citations

- M17 1979 c. 7.
M18 1994 c. 9.
M19 1994 c. 9.
M20 1994 c. 9.

15 Management of excise duty on tobacco products. **U.K.**

- (1) The ^{M21}Tobacco Products Duty Act 1979 has effect subject to the following amendments.
- (2) In section 2(2) (remission or repayment of duty where tobacco products exported, shipped as stores or used for research or experiment), for the words from “that” to the end of paragraph (b) substitute—

“that—

 - (a) the products in question have been—
 - (i) exported or shipped as stores, or
 - (ii) used solely for the purposes of research or experiment; and
 - (b) any fiscal marks carried by the products have been obliterated;”.
- (3) Section 7 (regulations for management of duty) is amended as follows.
- (4) After paragraph (a) of subsection (1) (method of charging duty and securing and collecting duty) insert—

“(aa) for charging the duty, in such circumstances as may be specified in the regulations, by reference to the weight of the tobacco products at a time specified in the regulations or by the Commissioners (whether the time at which the products become chargeable or that at which the duty becomes payable or any other time);”.
- (5) In paragraph (b) of subsection (1) (registration of premises for storage of tobacco), after “regulating their” insert “ storage and ”.
- (6) After that paragraph insert—

“(ba) for the registration of premises for the manufacture of tobacco products, for restricting or prohibiting the manufacture of tobacco

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products otherwise than in premises so registered and for regulating their storage and treatment in, and removal from, such premises;”.

- (7) In paragraph (c) of subsection (1), omit sub-paragraph (i) (which is superseded by the amendment made by subsection (6) above).
- (8) In paragraph (d) of subsection (1), for “and the making of such returns, as may be specified in the regulations” substitute “ the notification of such information, and the making of such returns, as may be specified in the regulations or required by the Commissioners ”.
- (9) After subsection (1) insert—
- “(1A) Regulations under subsection (1) above may, in particular, include provision—
- (a) imposing, or providing for the imposition under the regulations of, conditions and restrictions relating to any of the matters mentioned in that subsection;
 - (b) enabling the Commissioners to dispense with compliance with any provision contained in the regulations in such circumstances and subject to such conditions (if any) as they may determine.”.

Marginal Citations

M21 1979 c. 7.

Gaming duty

16 Rates of gaming duty. U.K.

- (1) For the table in section 11(2) of the ^{M22}Finance Act 1997 (rates of gaming duty) substitute—

“ TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £470,500	2½ per cent.
The next £1,045,500	12½ per cent.
The next £1,045,500	20 per cent.
The next £1,830,000	30 per cent.
The remainder	40 per cent.”

- (2) This section has effect in relation to accounting periods beginning on or after 1st April 2000.

Marginal Citations

M22 1997 c. 16.

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Amusement machine licence duty

17 Amusement machine licence duty. U.K.

Schedule 2 to this Act (which amends the ^{M23}Betting and Gaming Duties Act 1981) shall have effect.

Marginal Citations

M23 1981 c. 63.

Air passenger duty

18 Rates of duty. U.K.

^{F3}(1)

^{F3}(2)

^{F3}(3)

^{F3}(4)

^{F3}(5)

(6) At the end of the section add—

“(10) In this section “standard class travel”, in relation to carriage on an aircraft, means—

- (a) in the case of an aircraft on which only one class of travel is available, that class of travel;
- (b) in any other case, the lowest class of travel available on the aircraft.”.

^{F4}(7)

(8) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st April 2001.

Textual Amendments

F3 S. 18(1)-(5) omitted (with effect in accordance with Sch. 5 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(i)**

F4 S. 18(7) omitted (with effect in accordance with Sch. 5 para. 8(2) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 5 para. 6(b)(ii)**

19 Changes in exemption from duty. U.K.

(1) Section 31 of the ^{M24}Finance Act 1994 is amended as follows.

(2) Omit subsections (1) and (2) (exemption in relation to passengers making return journeys within the United Kingdom).

(3) After subsection (4A) insert—

*Changes to legislation: There are currently no known outstanding effects
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- “(4B) A passenger is not a chargeable passenger in relation to a flight if under his agreement for carriage (whether or not it is evidenced by a ticket) the flight is to depart from an airport which is in a region of the United Kingdom designated by order.
- (4C) An order may be made for the purposes of subsection (4B) above in respect of any region which has a population density of not more than 12.5 persons per square kilometre.
- (4D) In subsections (4B) and (4C) above, references to a region are references to an area which is determined by the Treasury to constitute a region for the purposes of those subsections.”.
- (4) Omit subsection (6) (provision by regulations for subsection (1) to have effect in relation to journeys begun in the Isle of Man).
- (5) In consequence of the provision made by subsection (2) above, in section 43 of the ^{M25}Finance Act 1994 (interpretation)—
- (a) in subsection (2) (meaning of “journey” etc), omit “Subject to subsection (3) below”, and
 - (b) omit subsection (3) (interpretation of references to a return ticket).
- (6) This section applies to any carriage of a passenger on an aircraft which begins on or after 1st April 2001.

Marginal Citations

M24 1994 c. 9.

M25 1994 c. 9.

Vehicle excise duty

20 Threshold for reduced general rate. U.K.

- (1) In paragraph 1 of Schedule 1 to the ^{M26}Vehicle Excise and Registration Act 1994 (rate of duty applicable where no other rate specified), in sub-paragraphs (2) and (2A) for “1,100 cubic centimetres” (the reduced rate threshold) substitute “ 1,200 cubic centimetres ”.

This amendment applies to licences issued on or after 1st March 2001.

- (2) Refunds shall be made by the Secretary of State, in accordance with the following provisions of this section, in respect of licences—
- (a) issued in the period beginning with 1st March 2000 and ending with 28th February 2001, and
 - (b) not surrendered before the end of that period,
- where the amount of vehicle excise duty chargeable on the licence would have been less if the amendment in subsection (1) had applied.
- (3) The amount of the refund is—
- (a) £55 for a 12 month licence, and
 - (b) £27.50 for a 6 month licence.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)

- (4) The person entitled to the refund is—
 - (a) in the case of a licence in force on 28th February 2001, the keeper of the vehicle on that date;
 - (b) in the case of a licence that has ceased to be in force before that date, the keeper of the vehicle when the licence expired.
- (5) For the purposes of subsection (4) the keeper of the vehicle shall be taken to be—
 - (a) the person registered as keeper of the vehicle on the date in question, or
 - (b) if the Secretary of State has received notification of a change of ownership of the vehicle as a result of which another person is on that date entitled to be registered as the new keeper of the vehicle, that person.
- (6) A refund shall only be made if an application is made for it in such form, and containing such particulars and supported by such documents, as the Secretary of State may require.
- (7) The Secretary of State shall give notice in writing to any person appearing to him to be entitled to a refund—
 - (a) informing him that he appears to be entitled to a refund,
 - (b) enclosing an application form, and
 - (c) specifying the particulars and supporting documents to be provided.
- (8) An application for, or the making of, a refund under this section in respect of a licence does not affect the validity of the licence.
- (9) For the purposes of section 19 of the ^{M27}Vehicle Excise and Registration Act 1994 (surrender of licences) as it applies to the surrender on or after 1st March 2001 of a licence in respect of which a refund under this section has been made, or applied for, the annual rate of duty chargeable on the licence shall be taken to be that which would have been chargeable if the amendment in subsection (1) above had applied.
- (10) Section 45 of that Act (offence of false or misleading declaration) applies to a declaration in connection with an application for a refund under this section as it applies to a declaration in connection with an application for a vehicle licence.
- (11) In the application of this section to Northern Ireland, references to registration as the keeper of a vehicle shall be read as references to registration as the owner of the vehicle.

Marginal Citations

M26 1994 c. 22.

M27 1994 c. 22.

21 Increase in general rate. U.K.

- (1) In paragraph 1 of Schedule 1 to the ^{M28}Vehicle Excise and Registration Act 1994 (rate of duty applicable where no other rate specified)—
 - (a) in sub-paragraph (2) (the standard rate), for “£155” substitute “ £160 ”; and
 - (b) in sub-paragraph (2A) (the reduced rate), for “£100” substitute “ £105 ”.
- (2) This section applies to licences issued on or after 1st March 2001.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, Part I. (See end of Document for details)*

Marginal Citations

M28 1994 c. 22.

22 Rates of duty for new cars and vans. **U.K.**

Schedule 3 to this Act has effect with respect to vehicle excise duty on light passenger vehicles and light goods vehicles first registered on or after 1st March 2001.

23 Enforcement provisions for graduated rates. **U.K.**

Schedule 4 to this Act has effect with respect to vehicle licences for vehicles in respect of which vehicle excise duty is chargeable at different rates.

24 Rates of duty for goods vehicles. **U.K.**

- (1) Schedule 5 to this Act (which makes provision for new rates of vehicle excise duty for goods vehicles etc.) has effect.
- (2) The provisions of that Schedule apply in relation to licences issued after 21st March 2000.

Enforcement of duties

25 Power to search premises. **U.K.**

In Part XII of the ^{M29}Customs and Excise Management Act 1979 (general supplementary provisions), for section 161 (power to search premises) substitute—

“161 Power to search premises: writ of assistance.

- (1) The powers conferred by this section are exercisable by an officer having a writ of assistance if there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts—
 - (a) is kept or concealed in any building or place, and
 - (b) is likely to be removed, destroyed or lost before a search warrant can be obtained and executed.
- (2) The powers are—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) An officer shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.
- (4) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)

161A Power to search premises: search warrant.

- (1) If a justice of the peace is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect that anything liable to forfeiture under the customs and excise Acts is kept or concealed in any building or place, he may by warrant under his hand authorise any officer, and any person accompanying an officer, to enter and search the building or place named in the warrant.
- (2) An officer or other person so authorised has power—
 - (a) to enter the building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing, and
 - (b) so far as is necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.
- (3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, subsections (1) and (2) above apply in relation to any constable as they would apply in relation to an officer.
- (4) The powers conferred by a warrant under this section are exercisable until the end of the period of one month beginning with the day on which the warrant is issued.
- (5) A person other than a constable shall not exercise the power of entry conferred by this section by night unless accompanied by a constable.”.

Marginal Citations

M29 1979 c. 2.

26 Power to search articles. U.K.

In Part XII of the ^{M30}Customs and Excise Management Act 1979 (general supplementary provisions), after section 163 (power to search vehicles or vessels) insert—

“163A Power to search articles.

- (1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, where there are reasonable grounds to suspect that a person in the United Kingdom (referred to in this section as “the suspect”) has with him, or at the place where he is, any goods to which this section applies, an officer may—
 - (a) require the suspect to permit a search of any article that he has with him or at that place, and
 - (b) if the suspect is not under arrest, detain him (and any such article) for so long as may be necessary to carry out the search.
- (2) The goods to which this section applies are dutiable alcoholic liquor, or tobacco products, which are—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)

- (a) chargeable with any duty of excise, and
- (b) liable to forfeiture under the customs and excise Acts.

(3) Notwithstanding anything in subsection (4) of section 24 of the ^{M31}Criminal Law (Consolidation) (Scotland) Act 1995 (detention and questioning by customs officers), detention of the suspect under subsection (1) above shall not prevent his subsequent detention under subsection (1) of that section.”.

Marginal Citations

M30 1979 c. 2.

M31 1995 c. 39.

27 Security for customs and excise duties. **U.K.**

(1) Section 157 of the ^{M32}Customs and Excise Management Act 1979 (bonds and security) is amended as follows.

(2) In subsection (1) (power to require security), for “by bond” substitute “ (or further security) by bond, guarantee ”.

^{F5}(3)

(4) In subsection (2) (bonds for the purposes of assigned matters), after “Any bond” insert “ , guarantee or other security ”.

^{F6}(5)

^{F7}(6)

Textual Amendments

F5 S. 27(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)

F6 S. 27(5) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)

F7 S. 27(6) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(c)

Marginal Citations

M32 1979 c. 2.

28 Civil penalties for breach of excise duty requirements. **U.K.**

In section 9(2)(a) of the ^{M33}Finance Act 1994 (how to calculate the penalty in cases where provision is made by any enactment for conduct to attract a penalty calculated by reference to an amount of excise duty), for “or any other enactment” substitute “ , or by or under any other enactment, ”.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Part I. (See end of Document for details)

Marginal Citations

M33 1994 c. 9.

29 **Correction of reference.** **U.K.**

In section 127 of the ^{M34}Finance Act 1999 (interest on repayments of customs duty), in subsection (1)(b) for “Council Regulation 2454/93” substitute “ Commission Regulation 2454/93 ”.

This amendment shall be deemed always to have had effect.

Marginal Citations

M34 1999 c. 16.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Part I.