



Finance Act 2012

2012 CHAPTER 14

PART 6

EXCISE DUTIES

Tobacco products duty

185 Rates of tobacco products duty

(1) For the table in Schedule 1 to TPDA 1979 substitute—

“TABLE

1. Cigarettes	An amount equal to 16.5 per cent of the retail price plus £167.41 per thousand cigarettes
2. Cigars	£208.83 per kilogram
3. Hand-rolling tobacco	£164.11 per kilogram
4. Other smoking tobacco and chewing tobacco	£91.81 per kilogram”.

(2) The amendment made by this section is treated as having come into force at 6 pm on 21 March 2012.

Alcoholic liquor duties

186 Rates of alcoholic liquor duties

(1) ALDA 1979 is amended as follows.

(2) In section 5 (rate of duty on spirits), for “£25.52” substitute “ £26.81 ”.

(3) In section 36(1AA) (rates of general beer duty)—

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, PART 6. (See end of Document for details)*

- (a) in paragraph (za) (rate of duty on lower strength beer), for “£9.29” substitute “£9.76”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£18.57” substitute “£19.51”.
- (4) In section 37(4) (rate of high strength beer duty), for “£4.64” substitute “£4.88”.
- (5) In section 62(1A) (rates of duty on cider)—
- (a) in paragraph (a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent), for “£233.55” substitute “£245.32”,
 - (b) in paragraph (b) (rate of duty per hectolitre on cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£53.84” substitute “£56.55”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£35.87” substitute “£37.68”.
- (6) For the table in Schedule 1 substitute—

“TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

PART 1

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	78.07
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	107.36
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling	253.39
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	245.32
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	324.56
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	337.82

PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in wine or made-wine £</i>
---	--

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, PART 6. (See end of Document for details)

Wine or made-wine of a strength exceeding 22 per cent 26.81”.

(7) The amendments made by this section are treated as having come into force on 26 March 2012.

187 Repeal of drawback on British compounds and spirits of wine

(1) Section 22 of ALDA 1979 (drawback on British compounds and spirits of wine) is repealed.

(2) In consequence of the provision made by subsection (1), omit the following provisions—

- (a) in Schedule 1 to the Isle of Man Act 1979, paragraph 29;
- (b) in Schedule 8 to FA 1981, paragraph 16;
- (c) in Schedule 4 to FA 1994, paragraph 24;
- (d) in Schedule 5 to that Act, paragraph 3(1)(ha);
- (e) in Schedule 42 to FA 2008, paragraph 2(2).

Hydrocarbon oil etc duties

188 Rates of duty and rebates from 1 August 2012 to 31 December 2012

In relation to products charged with duty under HODA 1979 on or after 1 August 2012 but before 1 January 2013, that Act has effect as if the amendments made by section 20 of FA 2011 had never been made.

^{F1}189 Rebated fuel: private pleasure craft

.....

Textual Amendments

- F1** S. 189 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 9 para. 6\(5\)](#) (with savings and transitional provisions in [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. [2020/1642, reg. 4\(c\)](#)

Air passenger duty

190 Air passenger duty

Schedule 23 amends, and makes amendments connected with, Chapter 4 of Part 1 of FA 1994 (air passenger duty).

Gambling duties

191 Machine games duty

Schedule 24 contains provision replacing amusement machine licence duty with a new excise duty and making related changes to VATA 1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, PART 6. (See end of Document for details)

192 Amusement machine licence duty

(1) In section 23(2) of BGDA 1981 (amount of duty payable on amusement machine licence), for the table substitute—

“TABLE

<i>Months for which licence granted</i>	<i>Category A £</i>	<i>Category B1 £</i>	<i>Category B2 £</i>	<i>Category B3 £</i>	<i>Category B4 £</i>	<i>Category C £</i>
1	555	280	220	220	200	85
2	1105	555	435	435	395	165
3	1655	830	655	655	595	250
4	2205	1105	870	870	790	330
5	2755	1380	1085	1085	985	410
6	3305	1655	1305	1305	1185	495
7	3860	1930	1520	1520	1380	575
8	4410	2205	1740	1740	1575	655
9	4960	2485	1955	1955	1775	740
10	5510	2760	2170	2170	1970	820
11	6060	3035	2390	2390	2170	900
12	6295	3150	2480	2480	2250	935”.

(2) The amendment made by this section has effect in relation to cases where the application for the amusement machine licence is received by the Commissioners for Her Majesty's Revenue and Customs after 4 pm on 23 March 2012.

193 Rates of gaming duty

(1) In section 11(2) of FA 1997 (rates of gaming duty), for the table substitute—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £2,175,000	15 per cent
The next £1,499,500	20 per cent
The next £2,626,000	30 per cent
The next £5,542,500	40 per cent
The remainder	50 per cent”.

(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, PART 6. (See end of Document for details)

194 Remote gambling: double taxation relief

Schedule 25 contains provision for double taxation relief in respect of remote gambling.

Vehicle excise duty

195 VED rates for light passenger vehicles, light goods vehicles, motorcycles etc

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1 (general)—
 - (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule otherwise than with engine cylinder capacity not exceeding 1,549cc), for “£215” substitute “ £220 ”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£130” substitute “ £135 ”.
- (3) In paragraph 1B (graduated rates of duty for light passenger vehicles)—
 - (a) for the tables substitute—

“Table 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard rate
g/km	g/km	£	£
130	140	110	120
140	150	125	135
150	165	160	170
165	175	265	275
175	185	315	325
185	200	450	460
200	225	590	600
225	255	805	815
255		1020	1030

Table 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO₂ emissions figure</i>		<i>Rate</i>	
(1)	(2)	(3)	(4)

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 2012, PART 6. (See end of Document for details)*

Exceeding g/km	Not exceeding g/km	Reduced rate £	Standard rate £
100	110	10	20
110	120	20	30
120	130	90	100
130	140	110	120
140	150	125	135
150	165	160	170
165	175	185	195
175	185	205	215
185	200	240	250
200	225	260	270
225	255	450	460
255		465	475”;

(b) in the sentence immediately following the tables, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “260” were substituted for “450” and “ 465 ”, and

(b) in column (4), in the last two rows, “270” were substituted for “460” and “ 475 ”.”

(4) In paragraph 1J (VED rates for light goods vehicles)—

(a) in paragraph (a), for “£210” substitute “ £215 ”, and

(b) in paragraph (b), for “£130” substitute “ £135 ”.

(5) In paragraph 2(1) (VED rates for motorcycles)—

(a) in paragraph (b), for “£35” substitute “ £36 ”,

(b) in paragraph (c), for “£53” substitute “ £55 ”, and

(c) in paragraph (d), for “£74” substitute “ £76 ”.

(6) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, PART 6.