



Finance Act 1965

1965 CHAPTER 25

PART I

CUSTOMS AND EXCISE.

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

- (1) For the rates of customs and excise duty and of drawback set out in—
 - (a) Table 1 in Schedule 1 to the Finance Act 1964 (spirits other than imported perfumed spirits);
 - (b) Schedule 2 to that Act (beer);
 - (c) Schedule 3 to that Act (wine);
 - (d) Schedule 4 to that Act (British wine);there shall be substituted respectively the rates of duty and drawback set out in Schedules 1, 2, 3 and 4 to this Act.
- (2) For each of the rates of customs and excise duty and of drawback set out in Schedule 5 to the said Act of 1964 (tobacco) there shall be substituted a rate increased by ten shillings per pound.
- (3) Subsections (1) and (2) of this section shall not affect the rates of drawback payable in the case of goods in respect of which duty has been paid otherwise than at the rates having effect by virtue of this section; and drawback allowable by virtue of the said subsection (1) shall be subject to the supplementary provisions in Schedule 2 to the said Act of 1964.
- (4) This section shall have effect as from 7th April 1965.

2 Amendments as to relief from import duties.

- (1) For the purposes of section 7 of the Import Duties Act 1958 (power to exempt importations intended for export) goods brought to a registered shipbuilding yard shall be deemed to be exported; but relief under that section granted by virtue of this subsection shall be subject to such conditions (in addition to any other conditions

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imposed under that section) as the Commissioners see fit to impose for securing that the goods will be used in the building, repairing or refitting in the yard of ships within the meaning of section 5(6) of that Act.

- (2) In paragraph (b) of subsection (1) of the said section 7 (by virtue of which the power conferred by that section is not exercisable unless the Commissioners are satisfied that there are special reasons why, with a view to promoting the interests of the export trade or similar interests, the duty should not be charged) the word " special " shall be omitted.
- (3) So much of subsection (3) of that section as requires any application for the exercise of the power conferred by that section to be made by the importer, to be made in writing and, except where the Commissioners otherwise allow, to be made before the imported articles are released from customs control shall cease to have effect.
- (4) In Schedule 5 to the said Act of 1958, paragraph 2(b) (which precludes the payment of drawback on the exportation of imported articles or of goods incorporating those articles except where they are exported by the importer or a person who has taken delivery of those articles or goods directly from him) shall cease to have effect.
- (5) An order under section 9 of the said Act of 1958 providing for drawback in accordance with paragraph 3 of the said Schedule 5 on the exportation of goods produced or manufactured from imported articles may, instead of prescribing a rate of drawback in relation to any such goods in accordance with paragraph 3(1) of that Schedule, provide that the drawback shall, in relation to those goods, be of an amount equal to the duty appearing to the Commissioners to have been paid in respect of the quantity of the imported articles which in their opinion has been used in the production or manufacture of the exported goods.
- (6) This section shall be construed as one with the said Act of 1958.

3 Valuation for purchase tax of goods containing copyright material.

In Schedule 2 to the Purchase Tax Act 1963 (which prescribes assumptions to be made in computing the price which goods to be valued for purchase tax would fetch on a sale by wholesale as mentioned in section 3 of that Act) the following paragraph shall be inserted after paragraph 3—

“3A Where the goods to be valued are goods consisting of or containing matter in which copyright subsists it shall also be assumed for the purpose of computing the price aforesaid that the buyer under the sale mentioned in section 3 of this Act is not the owner of the copyright and has not paid any sum or given any consideration by way of royalty or otherwise in respect of the copyright and, on payment of the price, will be entitled to deal with the goods free from any restriction as regards the copyright.”

4 Continuation of powers under s. 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 8(1) of the Finance Act 1964, was extended until the end of August 1965) shall extend until the end of August 1966 or such later date as Parliament may hereafter determine.

5 Vehicles excise duty: increases and alterations.

- (1) For the rates of duty set out in Part II of Schedule 1, of Schedule 3, of Schedule 4 and of Schedule 5 to the Vehicles (Excise) Act 1962 (annual rates of duty for licences other than trade licences) there shall be substituted respectively the rates of duty set out in Parts I, II, III and IV of Schedule 5 to this Act.
- (2) In section 12(5) of the said Act of 1962 (trade licences)—
 - (a) in paragraph (a) (general trade licences) for the words " thirty pounds " and " six pounds " there shall be substituted respectively the words " forty-five pounds " and " nine pounds " ;
 - (b) in paragraph (b) (limited trade licences) for the words " six pounds " and " one pound five shillings " there shall be substituted respectively the words " nine pounds " and " two pounds ".
- (3) The said Act of 1962 shall have effect subject to the amendments set out in Part V of Schedule 5 to this Act (being amendments consequential on subsection (1) of this section so far as it abolishes the special rate of duty for bicycles with side-cars and charges works trucks under Schedule 3 instead of Schedule 4 to that Act).
- (4) In paragraph 1(d) of Part I of Schedule 4 to the said Act of 1962 (which has the effect that a goods vehicle of which the unladen weight exceeds twelve hundredweight and which is not used commercially is charged with duty at the rate applicable to private cars) the words " of which the unladen weight exceeds twelve hundredweight and " shall cease to have effect.
- (5) Subsection (4) of this section and the provisions of Parts II and V of Schedule 5 to this Act relating to works trucks shall have effect as from the passing of this Act; and the other provisions of this section and of that Schedule shall apply to licences taken out after 6th April 1965, except that, in the case of licences taken out after the said 6th April and before 1st September 1965, for the reference in subsection (1) of this section to Parts II and III of that Schedule there shall be substituted a reference to those Parts as modified by Part VI of that Schedule.
- (6) The holder of a licence current on 1st September 1965 on which duty was chargeable under the said Part II or III modified as aforesaid who makes application before the expiration of twelve months beginning with that date to the council with which the vehicle is for the time being registered shall be entitled to a refund of duty, in respect of any period after the end of August 1965 during which the licence has been or (on the assumption that it is not surrendered) will have been current, of an amount equal to one-twelfth for each complete month in the said period of the difference between—
 - (a) the annual rate of duty chargeable in respect of that vehicle under the said Part II or III modified as aforesaid, and
 - (b) the annual rate of duty appropriate to that vehicle under the said Part II or III without such modification.
- (7) On the surrender after the end of August 1965 of any such licence as is mentioned in subsection (6) of this section, the rebate of duty payable under section 9 of the said Act of 1962 shall be computed as if the rate of duty on the licence had been the appropriate rate specified in the said Part II or III without such modification as is mentioned in that subsection.

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6 Vehicles excise duty: exemptions and reliefs.

(1) In subsection (1) of section 6 of the Vehicles (Excise) Act 1962 (which in paragraphs (a) to (i) lists vehicles exempt from duty under that Act) there shall be added after paragraph (i) the following paragraphs—

- “(j) local authority's watering vehicles ;
- (k) tower wagons used solely by a street lighting authority, or by any person acting in pursuance of a contract with such an authority, for the purpose of installing or maintaining materials or apparatus for lighting streets, roads or public places.”;

and at the end of subsection (8) of that section (definitions) there shall be added the following—

“‘ local authority's watering vehicle ’ means a vehicle used solely within the area of a local authority by that local authority, or by any person acting in pursuance of a contract with that local authority, for the purpose of cleansing or watering roads or cleansing gulleys;

‘ tower wagon ’ has the same meaning as in Schedule 4 to this Act;

‘ street lighting authority ’ means any local authority or Minister having power under any enactment to provide or maintain materials or apparatus for lighting streets, roads, or public places.”

(2) A goods vehicle shall not be charged with any increased duty under paragraph 1(2) of Part I of Schedule 4 to the said Act of 1962 (vehicles used for drawing trailers) by reason of being used for drawing any vehicle which, if mechanically propelled, would be exempt from duty by virtue of subsection (1) of this section.

(3) In determining whether a vehicle is an agricultural machine within the meaning of Schedule 3 to the said Act of 1962 (which charges duty at a preferential rate in respect of such machines) no account shall be taken of any use of that vehicle on public roads—

- (a) for hauling, within fifteen miles of a farm in the occupation of the person in whose name the vehicle is registered under that Act, material to be spread on roads to deal with frost, ice or snow; or
- (b) for clearing snow by means of a snow plough or similar contrivance.

(4) This section shall have effect as from 7th April 1965.

7 Evidence of admissions in proceedings under Vehicles (Excise) Act 1962.

Where in any proceedings in England and Wales for an offence under section 7 or section 12(9) of the Vehicles (Excise) Act 1962—

- (a) it is proved to the satisfaction of the court, on oath or in manner prescribed by rules made under section 15 of the Justices of the Peace Act 1949, that a requirement under section 18(1) of the said Act of 1962 to give information as to the identity of the driver of, or the person using or keeping, a particular vehicle on the particular occasion on which the offence is alleged to have been committed has been served on the accused by post; and
- (b) a statement in writing is produced to the court purporting to be signed by the accused that the accused was the driver of, or the person using or keeping, that vehicle on that occasion,

the court may accept that statement as evidence that the accused was the driver of, or the person using or keeping, that vehicle on that occasion.

8 Use of rebated oil as fuel for works trucks.

In section 200(6)(c) of the Customs and Excise Act 1952 (under which oil on which rebate has been allowed may be used as fuel for certain vehicles mentioned in Schedule 3 to the Vehicles (Excise) Act 1962) after the words " mobile crane" there shall be inserted the words " works truck ".