



Finance Act 1972

1972 CHAPTER 41

PART III

CUSTOMS AND EXCISE

56 Spirits and mechanical lighters (Kennedy round reductions)

- (1) The following provisions of this section (which, in pursuance of the international obligations of the United Kingdom, reduce certain rates of customs duties) shall have effect as from 8th August 1972.
- (2) For Table 1 in Schedule 1 to the Finance Act 1964 (rates of customs and excise duties on spirits other than imported perfumed spirits) as substituted by section 1(2) of the Finance Act 1969 there shall be substituted the Table set out in Schedule 8 to this Act.
- (3) The duty of customs charged on mechanical lighters by section 6 of the Finance Act 1928 shall be charged (except where, by virtue of section 3 of the Finance Act 1963 (E.F.T.A.) or section 3 of the Finance Act 1968 (Republic of Ireland) it is charged at the corresponding rates of excise duty) at the rate of 32½ p or, in the case of gas lighters within the meaning of section 8 of the Finance Act 1949, 22½ p, a lighter, instead of at the rates specified in subsection (1) of that section.

57 Spirits-compounding and rectifying in warehouse and use for medical purposes

- (1) The operations that may be permitted on warehoused goods under section 84 of the Customs and Excise Act 1952 shall include the rectifying and compounding of spirits; and accordingly—
 - (a) spirits used in warehouse in pursuance of a permission given by virtue of this section shall be treated for the purposes of section 102 of that Act (restrictions relating to rectifiers) as spirits on which duty has been duly paid and section 101 of that Act (penalty for excess or deficiency in stock) shall not apply to spirits so used; and
 - (b) no allowance shall be paid under section 104 of that Act in respect of spirits compounded in pursuance of such a permission and section 109(1) of that

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Act (restrictions on delivery of immature spirits) shall not apply to spirits so compounded.

- (2) Where the Commissioners approve as a warehouse in which operations permitted by virtue of this section may be carried out the premises or part of the premises of a rectifier or compounder and at the time of the approval there are on the premises or part any spirits on which duty has been duly paid, then—
- (a) if those spirits are British compounded spirits section 103 of the Customs and Excise Act 1952 (warehousing on drawback) shall apply as if the spirits had been warehoused at that time; and
 - (b) if those spirits are not British compounded spirits the Commissioners may repay the duty paid on them.
- (3) Duty shall not be payable on any spirits contained in an article imported or delivered from warehouse which is recognised by the Commissioners as being used for medical purposes; and—
- (a) in relation to spirits used after the coming into operation of this section, section 112(1) of the Customs and Excise Act 1952 (repayment of duty) shall have effect as if for the words following "repayment" there were substituted the words "of the duty paid thereon"; and
 - (b) in relation to spirits in respect of which a repayment has been made after the coming into operation of this section, paragraph (a) of the proviso to section 103(5) of that Act shall have effect as if for the words following "this Act" there were substituted the words "no drawback shall be payable"; and
 - (c) in section 113(1)(b) of that Act after the words "the last foregoing section" there shall be inserted the words "or which were exempted from duty under section 57 of the Finance Act 1972".
- (4) This section shall have effect as from 8th August 1972.

58 Reduction of general betting duty on on-course bets

- (1) In section 1(2)(a) of the Betting and Gaming Duties Act 1972 (general betting duty on on-course bets) for the words "5 per cent." there shall be substituted the words "4 per cent. ".
- (2) This section shall come into force on 31st July 1972.

59 Gaming licence duty

In paragraph 18(1) of Schedule 2 to the Betting and Gaming Duties Act 1972 (provisions as to rateable values in Scotland) the words "but before 1st April 1973" shall be omitted and after that paragraph there shall be inserted the following:—

“Provisions as to rateable values in England and Wales

- 19 (1) For the purpose of determining the amount of the duty chargeable on a gaming licence in respect of premises in England and Wales for a period beginning after 31st March 1973 the rateable value of any hereditament shall be ascertained in accordance with the following provisions of this paragraph in any case where a rateable value is shown for it in the valuation list then in force and either a lower value or no value is shown for it in the valuation list in force on 31st March 1973.

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- (2) Where the rateable value of any hereditament falls to be ascertained in accordance with this paragraph, then—
- (a) if a rateable value is shown for it in the valuation list in force on 31st March 1973, its rateable value shall be taken to be the value so shown, but subject to paragraph (b) below;
 - (b) if, since the time of valuation, there has been a change of use or a material change of circumstances affecting the value of the hereditament its rateable value shall be taken to be the value determined under this paragraph as the rateable value that would have been shown for it in that valuation list if the change had been given effect to in the preparation of that list;
 - (c) if no value is shown for the hereditament in the valuation list in force on 31st March 1973 its rateable value shall be taken to be the value determined under this paragraph as the value that would have been so shown if, at the time of the valuation for the purposes of that list, the premises in respect of which the licence is to be granted had been in existence and all relevant circumstances had been the same as at the time the value of the hereditament is determined under this paragraph.
- (3) Any determination under this paragraph shall be made by the Commissioners after consultation with the valuation officer; but an appeal shall lie to the Lands Tribunal from their determination.
- (4) If the amount of duty chargeable is reduced in consequence of such an appeal, any amount overpaid shall be repaid.
- (5) In this paragraph 'valuation officer' has the same meaning as in the General Rate Act 1967 and 'material change of circumstances' and 'the time of valuation' have the meanings assigned to them by section 68(4) of that Act."

60 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 12 of the Finance Act 1971, was extended until the end of August 1972) shall extend until the end of August 1973 or such later date as Parliament may hereafter determine.

61 Temporary power to reduce certain revenue duties

- (1) The Treasury may by order made before 1st April 1973 substitute for any of the rates at which any duty of customs or excise is chargeable on—
- (a) spirits, other than power methylated spirits;
 - (b) beer;
 - (c) wine;
 - (d) British wine;
 - (e) tobacco;
 - (f) matches; or
 - (g) mechanical fighters;

such lower rate as may be specified in the order and may substitute a correspondingly lower rate for any rate of drawback payable.

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- (2) An order under subsection (1) of this section shall be made by statutory instrument and may be varied or revoked by a further order under that subsection.
- (3) Any statutory instrument made by virtue of this section shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.