



Excise Duties (Surcharges or Rebates) Act 1979

1979 CHAPTER 8

2 Orders under s. 1.

- (1) The following provisions of this section shall have effect with respect to orders under section 1 above.
- (2) No order shall be made or continue in force after the end of August 1979 or such later date as Parliament may hereafter determine.
- (3) An order may specify different percentages for different groups of duties but must apply uniformly to all the duties within the same group.
- (4) An order may not provide for additions in the case of one or more groups and deductions in the case of another or others.
- (5) An order may be made so as to come into operation at different times of day for different duties, whether or not within the same group.
- (6) The power to make an order shall be exercisable by statutory instrument.
- (7) Any statutory instrument by which an order is made shall be laid before the House of Commons after being made, and the order shall cease to have effect at the end of 21 days after that on which it is made unless at some time before the end of those 21 days the order is approved by a resolution of that House.
- (8) Except in the case of such an order as is mentioned in subsection (9) below, in reckoning the period of 21 days specified in subsection (7) above 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 4 days.
- (9) Subsection (8) above does not apply to 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.