



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

1 Duties on spirits, beer, wine, made-wine and cider

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for the words from "at the rates" to the end of the section there shall be substituted the words " at the rate of £14.47 per litre of alcohol in the spirits ".
- (2) In section 36 of that Act (excise duty on beer) for "£18.00 " and " £0.60 " there shall be substituted " £20.40 " and " £0.68 " respectively.
- (3) For the provisions of Schedule 1 to that Act (rates of excise duty on wine) there shall be substituted the provisions of Schedule 1 to this Act.
- (4) For the provisions of Schedule 2 to that Act (rates of excise duty on made-wine) there shall be substituted the provisions of Schedule 2 to this Act.
- (5) In section 62(1) of that Act (excise duty on cider) for " £7.20 " there shall be substituted " £8.16 ".
- (6) This section shall be deemed to have come into force on 10th March 1982.

2 Tobacco products

- (1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted—

“TABLE

1. Cigarettes

An amount equal to 21 per cent, of the retail price plus £20.68 per thousand cigarettes.
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2. Cigars	£3900 per kilogram.
3. Hand-rolling tobacco	£33.65 per kilogram.
4. Other smoking tobacco and chewing tobacco	£24.95 per kilogram”.

(2) This section shall be deemed to have come into force on 12th March 1982.

3 Hydrocarbon oil, etc.

(1) In subsection (1) of section 6 of the Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil) for the words "£0.1382 a litre" (light oil) there shall be substituted the words " £0.1554 a litre " and for the words "£0.1191 a litre" (heavy oil) there shall be substituted the words " £0.1325 a litre ".

(2) In Schedule 1 to that Act (vehicles which are not road vehicles within the meaning of that Act) in sub-paragraph (a) of paragraph 2 (exclusions by reference to exemptions from duty under the Vehicles (Excise) Act 1971) for the word " or " there shall be substituted the words " section 4(1)(i) of that Act (gritting vehicles) " and at the end of that sub-paragraph there shall be added the words " or section 7(3) of that Act (snow ploughs etc.) ".

(3) Subsection (1) above shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1982.

4 Aviation gasoline

(1) The Hydrocarbon Oil Duties Act 1979 shall have effect subject to the following modifications.

(2) In section 6 (rates of duty on hydrocarbon oils)—

- (a) in subsection (1) for the words "subsection (2)" there shall be substituted the words " subsections (2) and (3) "; and
- (b) at the end of the section there shall be inserted the following subsections—

“(3) In the case of aviation gasoline, the duty of excise charged under subsection (1) above shall be at one half of the rate specified in that subsection in relation to light oil.

(4) In this Act " aviation gasoline " means light oil which—

- (a) is specially produced as fuel for aircraft; and
- (b) is not normally used in road vehicles ; and
- (c) is delivered for use solely as fuel for aircraft.”

(3) In section 24 (power to control use of duty-free oil etc.) in subsection (1) after the words " for the purposes of " there shall be inserted the words " section 6(3) ".

(4) In subsection (1) of section 27 (interpretation) after the words " In this Act" there shall be inserted the words—

“" aviation gasoline " has the meaning given by section 6(4) above”.

(5) In Part I of Schedule 3 (regulations under section 21 relating to hydrocarbon oil) after paragraph 10 there shall be inserted the following paragraphs—

- “10A Amending the definition of " aviation gasoline " in subsection (4) of section 6 of this Act.
- 10B Conferring power to require information relating to the supply or use of aviation gasoline to be given by producers, dealers and users.
- 10C Requiring producers and users of and dealers in aviation gasoline to keep and produce records relating to aviation gasoline.”
- (6) In Schedule 4 (regulations under section 24) after paragraph 18 there shall be inserted the following paragraphs—
- “18A Prohibiting the use of aviation gasoline otherwise than as a fuel for aircraft.
- 18B Prohibiting the taking of aviation gasoline into fuel tanks for engines other than aircraft engines.”
- (7) Subsections (1) and (2) above shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1982.

5 Vehicles excise duty: Great Britain

- (1) The Vehicles (Excise) Act 1971 shall be amended as follows.
- (2) For the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out in Schedule 3 to this Act.
- (3) In subsection (5) of section 16 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7, for " £35 " and " £7 " there shall be substituted respectively " £40 " and " £8 ".
- (4) For Schedule 4 (annual rates of duty on goods vehicles) there shall be substituted the provisions of Part A of Schedule 5 to this Act (which shall, accordingly, have effect as Schedule 4 to the Act of 1971).
- (5) In section 2(1) (duration of licences), for paragraph (c) there shall be substituted the following paragraph—
- “*(c)* in the case of any vehicle which is authorised to be used on roads by virtue of an order made under section 42(1) of the Road Traffic Act 1972 and—
- (i) in respect of which duty is chargeable by reference to an annual rate applicable in accordance with the provisions of Schedule 3 to this Act; or
- (ii) which is a goods vehicle the unladen weight of which exceeds eleven tons ;
- for any period of seven consecutive days (such a licence being referred to in this Act as a ' seven day licence');”
- (6) In section 38(4) (meaning of " unladen weight"), after the word " Act" there shall be inserted the words " , except in Schedule 4,
- ; and in Schedule 6 (provisions as to the computation of unladen weights) paragraphs 3 and 5 shall cease to have effect and in paragraph 4 for the words " Schedules 3 and 4 " there shall be substituted the words " Schedule 3 ".

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- (7) Subsections (2) and (3) above apply in relation to licences taken out after 9th March 1982 and subsections (4) to (6) above apply in relation to licences first having effect after 30th September 1982.

6 Vehicles excise duty: Northern Ireland

- (1) The Vehicles (Excise) Act (Northern Ireland) 1972 shall be amended as follows.
- (2) For the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out in Schedule 4 to this Act.
- (3) In subsection (6) of section 16 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 9, for " £35 " and " £7 " there shall be substituted respectively " £40 " and " £8 ".
- (4) For Schedule 4 (annual rates of duty on goods vehicles) there shall be substituted the provisions of Part A of Schedule 5 to this Act, modified in accordance with Part B of that Schedule; and Part A, as so modified, shall accordingly have effect as Schedule 4 to the Act of 1972.
- (5) In section 2—
- (a) in subsection (1) (duration of licences), for paragraph (c) there shall be substituted the following paragraphs—
- “(c) in the case of a vehicle which is chargeable with duty by reference to the annual rate applicable in accordance with Schedule 2, being a hackney carriage having a seating capacity for more than twenty persons and used only during such holiday seasons as may be prescribed, for any period of seven consecutive days ;
- (d) in the case of any vehicle which is authorised to be used on roads by virtue of an Order under Article 29(3) of the Road Traffic (Northern Ireland) Order 1981 and—
- (i) in respect of which duty is chargeable by reference to an annual rate applicable in accordance with the provisions of Schedule 3 to this Act; or
- (ii) which is a goods vehicle the unladen weight of which exceeds eleven tons ; for any period of seven consecutive days.”;
- (b) after subsection (1) there shall be inserted the following subsection—
- “(1A) In this Act a licence taken out under paragraph (c) or (d) of subsection (1) is referred to as a ' seven day licence'.”
- (6) In section 35(1) (interpretation), in the definition of " seven day licence " for the words " section 2(1)(c) " there shall be substituted the words " section 2(1A) ".
- (7) In section 35(4) (meaning of " unladen weight"), after the word " Act" there shall be inserted the words " , except in Schedule 4, " ; and in Schedule 7 (provisions as to the computation of unladen weights) paragraphs 3 and 5 shall cease to have effect and in paragraph 4 for the words " Schedules 3 and 4 " there shall be substituted the words " Schedule 3 ".

- (8) Subsections (2) and (3) above apply in relation to licences taken out after 9th March 1982 and subsections (4) to (7) above apply in relation to licences first having effect after 30th September 1982.

7 Additional liability in relation to alteration of vehicle or its use

- (1) In the Vehicles (Excise) Act 1971 the following section shall be inserted after section 18—

“18A Additional liability in relation to alteration of vehicle or its use.

- (1) Where a person convicted of an offence under section 18 of this Act is the person by whom the vehicle in respect of which the offence was committed was kept at the time it was committed, the court shall, in addition to any penalty which it may impose under that section, order him to pay an amount (the "additional duty") calculated in accordance with this section.
- (2) The additional duty shall, subject to subsections (7) and (8) below, be an amount equal to one three-hundred-and-sixty-fifth of the appropriate annual rate of duty for each day in the relevant period.
- (3) The following Cases are referred to in subsections (5) and (6) below—

CASE A

Where:—

- (a) at the time of the offence the vehicle in question had a plated weight (the "higher plated weight") which exceeds the plated weight (the "previous plated weight") which it had when the current licence was taken out; and
- (b) the current licence was taken out at the rate of duty applicable to the previous plated weight.

CASE B

Where—

- (a) the vehicle in question is a tractor unit (with in the meaning of paragraph 15 of Schedule 4 to this Act);
- (b) the current licence was taken out at a rate of duty applicable to the use of the vehicle only with semi-trailers having not less than two axles or, as the case may be, only with semi-trailers having not less than three axles; and
- (c) the offence consisted in using the vehicle with a semi-trailer with a smaller number of axles than that mentioned in paragraph (b) above, in circumstances in which it was not treated by virtue of paragraph 14(2) of Schedule A to this Act as being licensed in accordance with the requirements of this Act.

CASE C

Where—

- (a) the current licence was taken out at the rate of duty applicable, by virtue of paragraph 8 of Schedule 4 to this Act, to a weight lower than the plated weight of the vehicle in question; and

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- (b) the offence consisted in using the vehicle in contravention of a condition imposed by virtue of paragraph 8(3) of Schedule 4.

CASE D

Where the current licence was taken out at a rate of duty lower than that applicable to the vehicle in question by reference to its plated weight and the circumstances of the case do not bring it within Case A, B or C.

CASE E

Where the current licence was taken out at a rate of duty lower than that at which duty was chargeable in respect of that condition or manner of use of the vehicle which constituted the offence and the circumstances of the case do not bring it within Case A, B, C or D.

- (4) In this section " current licence " means the licence in relation to which the offence was committed.
- (5) In this section " appropriate annual rate of duty " means the difference between the rate of duty at which the current licence was taken out and—
- (a) in Case A, the rate which would have been applicable had the current licence been taken out by reference to the higher plated weight;
 - (b) in Case B, the rate which would have been applicable had the current licence been taken out by reference to that use of the vehicle which constituted the offence ;
 - (c) in Case C, the rate which would have been applicable had the current licence been taken out by reference to the plated weight of the vehicle;
 - (d) in Case D, the rate which would have been applicable had the current licence been taken out by reference to the plated weight of the vehicle; and
 - (e) in Case E, the rate which would have been applicable had the current licence been taken out by reference to that condition or use of the vehicle which constituted the offence.
- (6) In this section ' relevant period ' means the period ending with the day on which the offence was committed and beginning—
- (a) in relation to Case A, with the day on which the vehicle in question was plated with the higher plated weight; and
 - (b) in relation to each of the other Cases, with the day on which the current licence first took effect.
- (7) Where the person convicted proves—
- (a) that throughout any day comprised in the relevant period he was not the keeper of the vehicle in question ;
 - (b) that throughout any such day the vehicle in question was neither used nor kept by him on a public road and that he was exempt by virtue of section 10(2)(b) or (c) of this Act from liability under subsection (1) of that section in respect of that day;
 - (c) that he had, before his conviction, paid the higher of the two rates of duty referred to in the relevant paragraph of subsection (5) above in respect of the vehicle for any such day, whether or not on a licence ; or
 - (d) that throughout any such day the vehicle was not chargeable with duty ;

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the additional duty shall be calculated as if that day were not comprised in the relevant period.

- (8) Where a person is convicted of more than one contravention of section 18 of this Act in respect of the same vehicle (whether or not in the same proceedings) the court shall, in calculating the additional duty payable in respect of any one of those offences, reduce the amount calculated in accordance with the preceding provisions of this section in relation to a particular period by the amount of the additional duty ordered to be paid under this section in relation to that period in respect of the other offence or, as the case may be, offences.
 - (9) Except so far as it is proved to have fallen within some other description for the whole of any day comprised in the relevant period, the vehicle in question shall be taken for the purposes of this section to have belonged throughout the relevant period to that description of vehicle to which it belonged for the purposes of duty at the date of the offence.
 - (10) Where, on a person's conviction of an offence under section 18 of this Act, an order is made under Part I of the Powers of Criminal Courts Act 1973 placing him on probation or discharging him absolutely or conditionally, this section shall apply as if the conviction were deemed to be a conviction for all purposes.
 - (11) This section shall have effect subject to the provisions (applying with the necessary modifications) of any enactment relating to the imposition of fines by magistrates' courts, other than one conferring a discretion as to their amount; and any sum payable by virtue of an order under this section shall be treated as a fine, and the order as a conviction, for the purposes of Part III of the Magistrates' Courts Act 1980 (including any enactment having effect as if contained in that Part) and of any other enactment relating to the recovery or application of sums ordered to be paid by magistrates' courts.
 - (12) In its application to Scotland, this section shall have effect as if for subsections (10) and (11) there were substituted the following subsections—
 - “(10) Where a person is convicted on indictment of, or is charged before a court of summary jurisdiction with, an offence under section 18 of this Act, and an order is made under section 182 or 383 of the Criminal Procedure (Scotland) Act 1975 discharging him absolutely, or under section 183 or 384 of that Act placing him on probation, this section shall apply as if the making of the order were a conviction for all purposes.
 - (11) Any sum payable by virtue of an order under this section shall be treated as a fine imposed by a court of summary jurisdiction.”
 - (13) This section is subject to Schedule 7 to this Act.”
- (2) In the Vehicles (Excise) Act (Northern Ireland) 1972, after section 18 there shall be inserted the section set out in subsection (1) above, modified as follows—
- (a) in subsection (1) for the word ' penalty' there shall be substituted the word ' fine ';
 - (b) for any reference in subsections (3) and (5) to a plated weight there shall be substituted a reference to a relevant maximum weight or, as the case may be, a relevant maximum train weight;

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- (c) in subsection (6)—
 - (i) after the words ' ending with' there shall be inserted the words ' and including';
 - (ii) in paragraph (a) after the word ' with' (where it first occurs) there shall be inserted the words ' and including ' and for the words ' plated with the higher plated weight' there shall be substituted the words ' rated at the higher relevant maximum weight or, as the case may be, the higher relevant maximum train weight'; and
 - (iii) in paragraph (b) after the word ' with' there shall be inserted the words ' and including ';
 - (d) in subsection (10) for the reference to Part I of the Powers of Criminal Courts Act 1973 there shall be substituted a reference to the Probation Act (Northern Ireland) 1950;
 - (e) for subsection (11) there shall be substituted the following subsection—

“(11) A sum payable by virtue of any order made under this section by a court shall be recoverable as a sum adjudged to be paid by a conviction and treated for all purposes as a fine within the meaning of section 20 of the Administration of Justice Act (Northern Ireland) 1954.”;
 - (f) for subsection (12) there shall be substituted the following subsection—

“(12) In this section " relevant maximum weight" and " relevant maximum train weight" have the same meaning as in Schedule 4.”; and
 - (g) in subsection (13) for the reference to Schedule 7 there shall be substituted a reference to Schedule 9.
- (3) In Schedule 7 to the Act of 1971 (transitional provisions), the following paragraph shall be inserted after paragraph 17—
- “17A Section 18A shall have effect as if—
- (a) in subsection (2) for the words " one three-hundred and-sixty-fifth " there were substituted the words " one twelfth " and for the words " day in the relevant period " there were substituted the words " calendar month or part of a calendar month in the relevant period " ;
 - (b) in subsection (7)—
 - (i) in paragraph (a), for the word " day" there were substituted the words ' month or part of a month ';
 - (ii) in paragraph (b), for the word " day" there were substituted the words " month or part " and the words from " and that he was exempt" onwards were omitted ;
 - (iii) in paragraphs (c) and (d) and in the words following paragraph (d), for the word " day" there were in each case substituted the words " month or part ";
 - (c) in subsection (9), for the words " any day comprised in the relevant period" there were substituted the words " any month or part of a month comprised in the relevant period.”.
- (4) In Schedule 9 to the Act of 1972 (transitional provisions in Northern Ireland), the paragraph set out in subsection (3) above shall be inserted after paragraph 17 ”.

8 Betting and gaming duties

- (1) Schedule 6 to this Act shall have effect for the purposes of—
 - (a) increasing pool betting duty, other than in the case of pool competitions bets;
 - (b) increasing gaming licence duty ;
 - (c) amending the law relating to bingo duty ; and
 - (d) increasing, and otherwise amending the law relating to, gaming machine licence duty.
- (2) Part II of Schedule 6 shall have effect in relation to bets made at any time by reference to an event taking place after 31st March 1982, Part III of that Schedule shall have effect in relation to gaming licences for any period beginning after 31st March 1982, Part IV of that Schedule shall have effect in relation to bingo played after 26th September 1982 and Part V of that Schedule shall have effect in relation to gaming machine licences for any period beginning after 30th September 1982.

9 Immature spirits for home use and loss allowance for imported beer

- (1) The Treasury may by order—
 - (a) substitute for the period of three years or that of two years referred to in subsection (1) of section 31 of the Alcoholic Liquor Duties Act 1979 (restriction on delivery of immature spirits for home use) or for both such periods such shorter period or periods as they think fit;
 - (b) amend the said section 31 so as to exempt rum from any restriction imposed by that subsection ; and
 - (c) repeal the said section 31.
- (2) An order under subsection (1) above shall be made by statutory instrument which shall be laid before the Commons House of Parliament and shall cease to have effect at the end of the period of twenty-eight days beginning with the day on which it was made unless it is approved by resolution of the Commons House of Parliament before the end of that period (but without prejudice to anything previously done in pursuance of the order or to the making of a new order).

In reckoning that period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the Commons House of Parliament is adjourned for more than four days.
- (3) At the end of section 40 of the Alcoholic Liquor Duties Act 1979 (charge of duty on imported beer) there shall be added the following subsection: —
 - “(3) The duty chargeable on beer to which subsection (1) above applies and which is imported or removed into the United Kingdom in containers having a capacity of more than 10 litres shall be charged on a quantity which is 2 per cent, less than the quantity so imported or removed.”
- (4) Subsection (3) above has effect in relation to beer imported or removed into the United Kingdom on or after 1st October 1982.

10 Regulator powers

- (1) In subsection (2) of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979 (regulator powers) for the words from " groups of duties " to " every right" there

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shall be substituted the words " duties to which this section applies, provide for an adjustment—

- (a) of any liability to such a duty ; and
- (b) of any right".

(2) For subsections (3) and (4) of section 2 of that Act there shall be substituted the following subsection—

“(3) An order

- (a) may specify different percentages for different cases ; but
- (b) may not provide for both an addition to any amount payable and a deduction from any other amount payable.”.

(3) In subsection (7) of that section (procedure for certain orders) for the words from " with respect to " to the end of paragraph (b) there shall be substituted the words “—

- (a) specifies a percentage by way of addition to any amount payable or increases a percentage so specified; or
- (b) withdraws or reduces a percentage specified by way of deduction from any amount payable,“.”.

11 Powers of Commissioners with respect to agricultural levies etc.

(1) Notwithstanding that—

- (a) agricultural levies, within the meaning of section 6 of the European Communities Act 1972, which are charged on goods exported from the United Kingdom are, in accordance with subsection (4) of that section, paid to and recoverable by the Intervention Board for Agricultural Produce, and
- (b) payments made by virtue of Community arrangements to which subsection (3) of that section applies are made by that Board,

proceedings for an offence under the Theft Act 1968, the Theft Act 1978, the Theft Act (Northern Ireland) 1969 or the Theft (Northern Ireland) Order 1978 relating to any such levies or payments may be instituted by the Commissioners.

(2) At the end of Part V of the Customs and Excise Management Act 1979 (control of exportation) there shall be added the following section: —

“68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.
- (2) Any person guilty of an offence under this section shall be liable, on summary conviction, to a penalty of three times the value of the goods or £200, whichever is the greater.
- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.
- (4) In this section " agricultural levy" has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply

notwithstanding that any such levy may be payable to the Intervention Board for Agricultural Produce.”

- (3) At the end of section 136 of the Customs and Excise Management Act 1979 (offences in connection with claims for drawback etc.) there shall be inserted the following subsection: —

“(6) Without prejudice to section 6(5) of the European Communities Act 1972 (which provides for the application of certain enactments, including this section, if the Commissioners are charged with the performance on behalf of the Intervention Board for Agricultural Produce, of certain duties in relation to the payment of refunds or allowances on goods exported or to be exported from the United Kingdom)—

- (a) references in this section to amounts by way of drawback include amounts payable by the Intervention Board for Agricultural Produce by virtue of Community arrangements to which section 6(3) of that Act applies; and
- (b) in relation to such amounts, subsection (3) above shall have effect with the omission of the words from " but in the case " onwards.”

12 Delegation of Commissioners' functions

In subsection (1) of section 8 of the Customs and Excise Management Act 1979 (functions of Commissioners may be exercised by secretaries, assistant secretaries, etc.) for paragraphs (b) and (c) there shall be substituted the following paragraph: —

“(b) any officer or other person acting under the authority of the Commissioners”

and at the end of that subsection there shall be added the words " and any statement signed by one or more of the Commissioners certifying that a person specified in the statement was, at a time or for a purpose so specified, acting under the authority of the Commissioners shall be admissible in evidence, and in Scotland shall be sufficient evidence, of the fact so certified. ";