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# Finance Act 1999

# **CHAPTER 16**

# FINANCE ACT 1999

#### PART I

# **EXCISE DUTIES**

Alcoholic liquor duties

1 Rate of duty on sparkling cider.

Hydrocarbon oil duties

- 2 Rates of duty and rebate on hydrocarbon oil.
- 3 Increased rebate on higher octane unleaded petrol.
- 4 Drawback of duty on exportation.

Tobacco products duty

5 Rates of tobacco products duty.

Betting and gaming duties

- 6 Rate of pool betting duty.
- 7 Rates of gaming duty.

Vehicle excise duty

- 8 The general rate of vehicle excise duty.
- 9 Rates of duty for goods vehicles.

Goods shipped etc. as stores

10 Goods for sale on board ships or aircraft.

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# 11 Drawback of duty on shipment.

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- 21 Accounting for VAT by Government departments.

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- 23 Charge and rates for 1999-00.
- 24 Personal allowances for 1999-00 for those aged 65 or more.
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26 Rates of capital gains tax.

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- 32 Further provision about married couple's allowance.
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- 43 Meaning of conditional interests in shares.
- 44 Exemption for mobile telephones.
- 45 Limited exemption for computer equipment.
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- 48 Provision and support of bus services.
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