



Finance Act 1974

1974 CHAPTER 30

PART IV

MISCELLANEOUS AND GENERAL

54 Grants towards duty charged on bus fuel.

- [^{F1}(1) In relation to fuel used in operating any bus service on or after 12th February 1974, subsection (2) of section 92 of the ^{M1} Finance Act 1965 shall have effect as if for the words from “but” onwards (which specify the maximum amount of any grant under subsection (1) of that section by the Secretary of State to the operator of a bus service towards defraying customs or excise duties charged on bus fuel) there were substituted (instead of the words substituted by section 33(1) of the ^{M2} Transport Act 1968) the words “but the amount of a grant shall not exceed such sum for every gallon of fuel used or estimated to have been used in operating the bus service during the period to which the grant relates as the Treasury may from time to time approve, being a sum not greater than the rate per gallon of the duty of excise chargeable on hydrocarbon oil produced in the United Kingdom at the date of use of the fuel, including any addition to that duty by virtue of an order under section 9 of the ^{M3} Finance Act 1961.”.]
- (2) The preceding subsection shall be deemed to have come into operation on 12th February 1974.
- (3) The preceding provisions of this section shall not extend to Northern Ireland, but it is hereby declared that for the purposes of the ^{M4}Northern Ireland Constitution Act 1973 a provision for purposes similar to the purposes of those provisions is not a provision dealing with an excepted matter.]

Textual Amendments

- F1** S. 54 repealed (1.5.2002 for E. and 14.8.2002 for W. and otherwise prosp.) by [Transport Act 2000](#) (c. 38), ss. 274, 275(1), Sch. 31 Pt. II; S.I. 2002/1014, [art. 2\(1\)](#), Sch. Pt. 1 (with [art. 3](#)); S.I. 2002/2024, [art. 2](#)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1974, Section 54. (See end of Document for details)*

Modifications etc. (not altering text)

- C1** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch.14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** 1965 c. 25.
M2 1968 c. 73.
M3 1961 c. 36.
M4 1973 c. 36.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1974, Section 54.