



# Excise Duties (Surcharges or Rebates) Act 1979

## 1979 CHAPTER 8

### 3 Application of certain enactments.

- (1) The enactments relating to the collection or recovery or otherwise to the management of any duty within a group to which section 1 above applies shall apply to the amount of any adjustment under that section as if it were duty, drawback, rebate or allowance, as the case may be.
- (2) For the purposes of subsections (1) and (2) of section 10 of the <sup>M1</sup>Finance Act 1901 (adjustment of contract prices and variation of duties) the beginning or ending of a period during which an order under section 1 above is in force with respect to any duty, or the variation of a percentage specified in such an order, shall be treated as an increase or decrease (as the case may require) of that duty; and references in those subsections to an amount paid on account of an increase of duty, to having had the benefit of a decrease of duty, and to the amount of the decrease of duty shall be construed accordingly.
- (3) For the purposes of section 2 of the <sup>M2</sup>Isle of Man Act 1958 (Isle of Man share of equal duties) the amount of equal duties collected in the Isle of Man and the United Kingdom, or in the Isle of Man, shall be calculated by reference to the amount so collected in respect of such duties after giving effect to any addition or deduction provided for under section 1 above or any corresponding provisions of the law of the Isle of Man.

#### **Modifications etc. (not altering text)**

- C1** The text of ss. 3(3), 4(2)(3), Sch. 1 (except as otherwise indicated) and Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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** 1901 c. 7.  
**M2** 1958 c. 11.

**Changes to legislation:**

There are currently no known outstanding effects for the Excise Duties (Surcharges or Rebates) Act 1979, Section 3.