



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 ^{M1}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) ^{F1}
- (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.

Textual Amendments

F1 S. 1(4) repealed by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), s. 128(6), [Sch. 23 Pt. I](#)

Modifications etc. (not altering text)

C1 Part of the text of s. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 [1979 c. 4](#)

Status: Point in time view as at 01/09/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

2 F2

Textual Amendments
F2 S. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), Sch. 23 Pt. IV

3 Hydrocarbon oil, etc.

(1) In subsection (1) of section 6 of the ^{M2} 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 ”.

^{F3}(2)

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

Textual Amendments
F3 S. 3(2) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))

Modifications etc. (not altering text)
C2 Part of the text of ss. 3 and 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991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
M2 1979 c. 5.

4 Aviation gasoline.

(1) ^{M3} 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) ”.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

- (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.

Modifications etc. (not altering text)

C3 Part of the text of ss. 3 and 4 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

M3 1979 c. 5.

5 Vehicles excise duty: Great Britain.

- ^{F4}(1)
- ^{F4}(2)
- ^{F4}(3)
- ^{F4}(4)
- ^{F5}(5)

Status: Point in time view as at 01/09/1994.

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- F6(6)
- F4(7)

Textual Amendments

F4 S. 5(1)-(4) and (7) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F5 S. 5(5) repealed by Finance Act 1988 (c. 39, SIF 107:2), s. 148, **Sch. 14 Pt. II**

F6 Ss. 5(6) and 6(7) deemed partly repealed retrospectively (20.3.1991) for a specified purpose and repealed fully (25.7.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, **Sch. 19 Pt. III**, Note 3

Modifications etc. (not altering text)

C4 Part of the text of ss. 5 and 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

F7 6

Textual Amendments

F7 S. 6 repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt.IV**; S.I. 1991/2021, **art.2**.

- 7 F8(1)
- F9(2)
- F8(3)
- F9(4)

Textual Amendments

F8 S. 7(1) and (3) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

F9 S. 7(2)(4) repealed(1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19 Pt. IV**, Note; S.I. 1991/2021, **art. 2**.

8 Betting and gaming duties.

- (1) Schedule 6 to this Act shall have effect for the purposes of—
 - (a)^{F10}
 - (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

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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.

Textual Amendments

F10 S. 8(1)(a) repealed by [Finance Act 1990 \(c. 29, SIF 12:2\)](#), s. 132, [Sch. 19 Pt. I](#)

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

(1) ^{F11}

(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.

Textual Amendments

F11 S. 9(1)(2) repealed by [Finance Act 1990 \(c. 29, SIF 40:1\)](#), s. 132, [Sch. 19 Pt. I](#)

Modifications etc. (not altering text)

C5 The text of ss. 9(3), 10, 11(2)(3), 12 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

10 Regulator powers.

(1) In subsection (2) of section 1 of the ^{M4}Excise Duties (Surcharges or Rebates) Act 1979 (regulator powers) for the words from “groups of duties” to “every right” there 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 “—

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)

- (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.”.

Modifications etc. (not altering text)

C6 The text of ss. 9(3), 10, 11(2)(3), 12 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

M4 1979 c. 8.

11 Power of Commissioners with respect to agricultural levies etc.

- (1) Notwithstanding that—
 - (a) agricultural levies, within the meaning of section 6 of ^{M5} 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 ^{M6}Theft Act 1968, the ^{M7}Theft Act 1978, the ^{M8} Theft Act (Northern Ireland) 1969 or the ^{M9}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 ^{M10}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 ^{M11}Customs and Excise Management Act 1979 (offences in connection with claims for drawback etc.) there shall be inserted the following subsection:—

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“(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.”

Modifications etc. (not altering text)

C7 The text of ss. 9(3), 10, 11(2)(3), 12 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

- M5** 1972 c. 68.
- M6** 1968 c. 60.
- M7** 1978 c. 31.
- M8** 1969 c. 16 (N.I.).
- M9** S.I. 1978/1407 (N.I. 23.).
- M10** 1979 c. 2.
- M11** 1979 c. 2.

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. ”

Modifications etc. (not altering text)

C8 The text of ss. 9(3), 10, 11(2)(3), 12 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

Status:

Point in time view as at 01/09/1994.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Part I.