



Finance Act 1984

1984 CHAPTER 43

CHAPTER 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 "£15.19" there shall be substituted " £ 15.48 ”.
- (2) In section 36 of that Act (excise duty on beer) for "£21.60" and "£0.72" there shall be substituted " £24.00 ” and " £0.80 ” 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) The rates of duty on made-wine shall be the same as those on wine and, accordingly, in section 55(1) of that Act for the words " Schedule 2" there shall be substituted the words " Schedule 1 ”.
- (5) In section 62(1) of that Act (excise duty on cider) for "£9.69" there shall be substituted " £14.28 ”^{F1}....
- (6) This section, and Schedule 1 to this Act, other than the paragraphs headed "Interpretation", shall be deemed to have come into force on 14th March 1984.

Textual Amendments

- F1** Words in s. 1(5) omitted (1.9.2010) by virtue of [The Alcoholic Liquor Duties \(Definition of Cider\) Order 2010 \(S.I. 2010/1914\)](#), arts. 1(2), **3(a)** (with art. 1(3))

Marginal Citations

- M1** 1979 c. 4.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Chapter I. (See end of Document for details)

2 F2

Textual Amendments
F2 S. 2 repealed by Finance Act 1985 (c. 54), s. 98(6), Sch. 27 Pt. I

3 Hydrocarbon oil.

- (1) In section 6(1) of the ^{M2} Hydrocarbon Oil Duties Act 1979 (rates of duty on hydrocarbon oil) for “£0.1630” (light oil) and “£0.1382” (heavy oil) there shall be substituted “ £0.1716 ” and “ £0.1448 ” respectively.
- (2) In section 11(1)(a) of that Act (rebate on kerosene, other than aviation turbine fuel) for the words “of £0.0022 a litre less than” there shall be substituted the words “ equal to ”.
- (3) This section shall be deemed to have come into force at 6’oclock in the evening of 13th March 1984.

Marginal Citations
M2 1979 c. 5.

4

F3(1)

(2) F4

F3(3)

F3(4)

F3(5)

F3(6)

Textual Amendments
F3 S. 4(1), (3)-(6) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))
F4 S. 4(2) repealed by Finance Act 1985 (c. 54), s. 98(6), Sch. 27 Pt. II

5 Vehicles excise duty: recipients of mobility supplement.

F5(1)

F5(2)

F5(3)

F6(4)

F5(5)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Chapter I. (See end of Document for details)

Textual Amendments

- F5** S. 5(1)-(3)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F6** S. 5(4) 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**.

6 Gaming licence duty.

- (1) In section 14 of the ^{M3}Betting and Gaming Duties Act 1981 (rate of gaming licence duty), for the Table set out in subsection (1) there shall be substituted the following Table—

“ TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £375,000	2½ per cent.
The next £1,875,000	12½ per cent.
The next £2,250,000	25 per cent.
The remainder	33 ¹ / ₃ per cent.”

- (2) This section shall have effect in relation to gaming licences for any period beginning after 31st March 1984.

Marginal Citations

- M3** 1981 c. 63.

7 Gaming machine licence duty.

- (1) For the purpose of providing for gaming machine licences to be granted, in certain circumstances, in respect of gaming machines instead of in respect of premises and of providing for whole-year gaming machine licences granted in respect of premises to run from different dates in different parts of Great Britain, the Betting and Gaming Duties Act 1981 shall have effect subject to the amendments set out in Schedule 3 to this Act.
- (2) The amendments made by Part I of Schedule 3 shall not have effect in relation to any licence granted for a period beginning before 1st October 1984; and the Act of 1981 shall have effect subject to Part II of Schedule 3 (which makes transitional provision in relation to certain licences first having effect after 30th September 1984 but before 1st February 1986).

8 Free zones.

The provisions set out in Part I of Schedule 4 to this Act (which provide for special areas, to be known as free zones, to be designated for customs and excise purposes) shall be inserted in the ^{M4}Customs and Excise Management Act 1979 after Part VIII

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1984, Chapter I. (See end of Document for details)*

as a new Part VIIIA, and that Act shall have effect with the amendments specified in Part II of that Schedule (which also relate to free zones).

Marginal Citations

M4 1979 c. 2.

9 Entry of goods on importation.

- (1) The ^{M5} Customs and Excise Management Act 1979 shall have effect with the amendments specified in Schedule 5 to this Act, being amendments relating to the entry of goods on importation.
- (2) Paragraph 1 of that Schedule shall come into force on 1st January 1985.

Marginal Citations

M5 1979 c. 2.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, Chapter I.