



# Finance Act 1985

## 1985 CHAPTER 54

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Other provisions*

#### **5 Blending of certain wines to constitute production of wine.**

(1) In section 54 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (charge of excise duty on wine) at the end of subsection (3) there shall be inserted the following subsections:—

“(3A) For the purposes of this Act, the process of blending or otherwise mixing two or more wines (in this subsection referred to as “the constituent wines”) constitutes the production of wine if—

- (a) the rate of duty applicable to one of the constituent wines is different from that applicable to the other or, as the case may be, at least one of the others; and
- (b) the rate of duty applicable to the wine which is the product of the blending or other mixing is higher than that which is applicable to at least one of the constituent wines; and
- (c) the blending or other mixing is with a view to dealing wholesale in the wine is the product thereof;

and for the purposes of this subsection the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) above on its importation into the United Kingdom or, as the case may be, on its production as mentioned in paragraph (b) of that subsection.

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(3B) Where, by virtue of subsection (3A) above, wine is produced in the United Kingdom, duty shall be chargeable on that wine by virtue of paragraph (b) of subsection (1) above whether or not duty was previously charged on all or any of the constituent wines by virtue of paragraph (a) or paragraph (b) of that subsection; but nothing in this subsection shall affect the operation of any regulations under section 56 below giving relief from duty on wine so produced by reference to duty charged on all or any of the constituent wines.”

(2) Subsection (1) above has effect in relation to the blending or otherwise mixing of wines on or after 26th March 1985.

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**Marginal Citations**

**M1** [1979 c. 4.](#)

**6 Miscellaneous amendments relating to spirits and beer.**

- (1) The <sup>M2</sup>Alcoholic Liquor Duties Act 1979 shall have effect subject to the amendments in Schedule 3 to this Act (being amendments relating to spirits and beer).
- (2) Paragraphs 3 and 4 of Schedule 3 to this Act shall come into operation on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint; and a different day may be so appointed for each of those paragraphs.

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**Subordinate Legislation Made**

**P1** Power of appointment conferred by s. 6(2) fully exercised: 29.10.1985 appointed by [S.I. 1985/1622](#), [art. 2](#)

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**Marginal Citations**

**M2** [1979 c. 4.](#)

**7 Hydrocarbon oil: mixing etc.**

- (1) Schedule 4 to this Act (which contains provisions about mixing hydrocarbon oil etc.) shall have effect.
- (2) That Schedule shall come into operation on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

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**Subordinate Legislation Made**

**P2** Power of appointment conferred by s. 7(2) fully exercised: 15.10.1985 appointed by [S.I. 1985/1451](#), [art. 2](#)

**8 Gaming machine licence duty.**

- (1) The <sup>M3</sup>Betting and Gaming Duties Act 1981 (in this section referred to as “the 1981 Act”) shall have effect subject to the amendments in Part I of Schedule 5 to this Act, being amendments designed—

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- (a) enable the type of gaming machine licence which may be granted and the amount of duty payable thereon to be determined by reference to the value of the maximum prize obtainable by a successful player of the machine; and
  - (b) to extend to Northern Ireland the provisions of the 1981 Act relating to gaming machine licence duty.
- (2) Part II of Schedule 5 to this Act shall have effect for the purpose of extending to Northern Ireland certain subordinate legislation made under the 1981 Act.
- (3) Nothing in Schedule 5 to this Act has effect with respect to licences granted or to be granted for any period beginning before 1st October 1985.
- (4) In consequence of the extension to Northern Ireland referred to in subsection (1)(b) above, no gaming machine licence shall be issued under Part V of the <sup>M4</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 in respect of any period beginning on or after 1st October 1985.

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**Marginal Citations**

- M3** 1981 c. 63  
**M4** 1972 c. 11 (N.I.).

**F19 Vehicles excise duty: fees.**

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**Textual Amendments**

- F1** S. 9 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

**F210 Computer records etc.**

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**Textual Amendments**

- F2** S. 10 omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), **s. 114(8)(a)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1985, Cross Heading:  
Other provisions.