



Finance Act 1985

1985 CHAPTER 54

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

The rates of duty

1 Spirits, beer, wine, made-wine and cider.

- (1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for “£15.48” there shall be substituted “£15.77”.
- (2) In section 36 of that Act (excise duty on beer) for “£24.00” and “£0.80” there shall be substituted “£25.80” and “£0.86” respectively.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) With respect to wine or made-wine imported into or produced in the United Kingdom on or after 29th July 1985, Schedule 1 to this Act shall have effect with the substitution—
 - (a) for the words “of less than 15”, in each place where they occur, of the words “not exceeding 15”; and
 - (b) for the words “of not less than 15” of the words “exceeding 15”.
- (5) In section 62(1) of that Act (excise duty on cider) for “£14.28” there shall be substituted “£15.80”.
- (6) This section and Schedule 1 to this Act shall be deemed to have come into force on 20th March 1985.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1985, Part I. (See end of Document for details)*

Marginal Citations

M1 1979 c. 4.

2 **F1**

Textual Amendments

F1 S. 2 repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt.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 “£0.1716” (light oil) and “£0.1448” (heavy oil) there shall be substituted “£0.1794” and “£0.1515” respectively.
- (2) This section shall be deemed to have come into force at 6 o’clock in the evening of 19th March 1985.

Marginal Citations

M2 1979 c. 5.

4 Vehicles excise duty.

- ^{F2}(1)
- ^{F2}(2)
- ^{F2}(3)
- ^{F3}(4)
- ^{F2}(5)
- ^{F2}(6)
- ^{F2}(7)
- ^{F2}(8)

Textual Amendments

- F2** S. 4(1)-(3)(5)-(8) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))
- F3** S. 4(4) repealed (3.5.1994 with effect in relation to licences taken out after 30.11.1993) by 1994 c. 9, s. 258, **Sch. 26 Pt. I**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part I. (See end of Document for details)

Other provisions

5 Blending of certain wines to constitute production of wine.

- (1) In section 54 of the ^{M3}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.

- (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.

Marginal Citations

M3 1979 c. 4.

6 Miscellaneous amendments relating to spirits and beer.

- (1) The ^{M4}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.

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](#)

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 1985, Part I. (See end of Document for details)*

Marginal Citations

M4 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.

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 ^{M5}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—
 - (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 ^{M6}Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 in respect of any period beginning on or after 1st October 1985.

Marginal Citations

M5 1981 c. 63

M6 1972 c. 11 (N.I.).

^{F4}9 Vehicles excise duty: fees.

Textual Amendments

F4 [S. 9](#) repealed (1.9.1994) by [1994 c. 22](#), ss. 65, 66(1), [Sch. 5 Pt. I](#) (with [s. 57\(4\)](#))

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1985, Part I. (See end of Document for details)

F⁵10 Computer records etc.

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Textual Amendments

F5 [S. 10](#) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [s. 114\(8\)\(a\)](#)

CHAPTER II

VALUE ADDED TAX

Modifications etc. (not altering text)

C1 [Pt. I Chapter II](#) (ss. 11-13) modified by [Finance Act 1988 \(c. 39, SIF 40:2\)](#), [s. 21\(a\)](#)

Newspaper advertisements

F⁶11

Textual Amendments

F6 [S. 11](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), [ss. 100\(2\)](#), [Sch. 15](#)

Offences etc.

F⁷12

Textual Amendments

F7 [S. 12](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), [ss. 100\(2\)](#), [Sch. 15](#)

Civil penalties

F⁸13

Textual Amendments

F8 [S. 13](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), [ss. 100\(2\)](#), [Sch. 15](#)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1985, Part I. (See end of Document for details)*

F9 13A

Textual Amendments

F9 S. 13A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F10 14

Textual Amendments

F10 S. 14 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F11 14A

Textual Amendments

F11 S. 14A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F12 14B

Textual Amendments

F12 S. 14B repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F13 15

Textual Amendments

F13 S. 15 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15 (and subject to amendment by 1995 c. 4, s. 32(2)-(4))

F14 15A

Textual Amendments

F14 S. 15A repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part I. (See end of Document for details)

^{F15}**16**

Textual Amendments

F15 [S. 16](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), ss. [100\(2\)](#), [Sch. 15](#)

^{F16}**17**

Textual Amendments

F16 [S. 17](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), ss. [100\(2\)](#), [Sch. 15](#)

^{F17}**17A**

Textual Amendments

F17 [S. 17A](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), ss. [100\(2\)](#), [Sch. 15](#)

Interest, surcharges and supplements

^{F18}**18**

Textual Amendments

F18 [S. 18](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), ss. [100\(2\)](#), [Sch. 15](#)

^{F19}**19**

Textual Amendments

F19 [S. 19](#) repealed (1.9.1994 with effect as mentioned in [s. 101\(1\)](#) of the amending Act) by [1994 c. 23](#), ss. [100\(2\)](#), [Sch. 15](#)

^{F20}**20**

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 1985, Part I. (See end of Document for details)*

Textual Amendments

F20 S. 20 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

Assessments, records and information

F21 **21**

Textual Amendments

F21 S. 21 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F22 **22**

Textual Amendments

F22 S. 22 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23 ss. 100(2), Sch. 15

F23 **23**

Textual Amendments

F23 S. 23 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

Appeals

F24 **24**

Textual Amendments

F24 S. 24 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F25 **25**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part I. (See end of Document for details)

Textual Amendments

F25 S. 25 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F2626

Textual Amendments

F26 S. 26 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F2727

Textual Amendments

F27 S. 27 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

Miscellaneous

F2828

Textual Amendments

F28 S. 28 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F2929

Textual Amendments

F29 S. 29 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F3030

Textual Amendments

F30 S. 30 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1985, Part I. (See end of Document for details)*

F31 31

Textual Amendments

F31 S. 31 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

32 F32

Textual Amendments

F32 S. 32 repealed by Finance Act 1990 (c. 29, SIF 40:2), s. 132, Sch. 19 Pt. III Note 1 and is expressed to be repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

F33 33

Textual Amendments

F33 S. 33 repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(2), Sch. 15

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Part I.