



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### GENERAL

##### *Alcoholic liquor duties*

#### **1 Rates of duty.**

- (1) In section 36 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (beer), as that section has effect apart from section 7(1) of the <sup>M2</sup>Finance Act 1991, for “£1.108” there shall be substituted “£1.163”.
- (2) 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.
- (3) In section 62(1) of that Act (cider) for “£21.32” there shall be substituted “£22.39”.
- (4) This section shall be deemed to have come into force at 6 o’clock in the evening of 16th March 1993.

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#### **Commencement Information**

- II**    [S. 1](#) in force at 6 p.m. on 16.3.1993 see [s. 1\(4\)](#)
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#### **Marginal Citations**

- M1**    1979 c. 4.  
**M2**    1991 c. 31.

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 for the Finance Act 1993, Chapter I. (See end of Document for details)*

## 2 Beer duty: rate for new regime.

- (1) In section 36(1) of the <sup>M3</sup>Alcoholic Liquor Duties Act 1979 (beer duty), as substituted by section 7(1) of the <sup>M4</sup>Finance Act 1991, for “£10.60” there shall be substituted “£10.45”.
- (2) This section shall be deemed to have come into force on 1st June 1993.

### Commencement Information

**I2** [S. 2](#) in force at 1.6.1993 see [S. 2\(2\)](#)

### Marginal Citations

**M3** [1979 c. 4.](#)

**M4** [1991 c. 31.](#)

## 3 Low strength beer.

- (1) In section 1 of the Alcoholic Liquor Duties Act 1979 (alcoholic liquors dutiable under that Act) in subsection (3) (beer) for “1.2 per cent.” there shall be substituted “ 0.5 per cent. ”.
- (2) In section 36 of that Act (beer duty), as substituted by section 7(1) of the Finance Act 1991, after subsection (1) there shall be inserted the following subsection—
 

“(1A) No duty shall be chargeable under subsection (1) above on beer which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.”
- (3) This section shall apply in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after the day on which this Act is passed.

## 4 Beer duty: abolition of certain reliefs, etc.

- (1) The Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In subsection (2) of section 42 (drawback on exportation etc. of beer)—
  - (a) paragraph (a) (drawback on removal to excise warehouse) shall be omitted,
  - (b) in paragraph (b) the words “or removal to the Isle of Man” shall be omitted,
  - (c) also in paragraph (b) for “any such beer” there shall be substituted “ any beer to which this section applies ”, and
  - (d) for “exported, removed or shipped” there shall be substituted “ exported or shipped ”.
- (3) In subsections (3) and (4) of that section the word “remove,” in each place where it occurs, shall be omitted.
- (4) Section 43 (warehousing of beer for exportation, etc.) shall cease to have effect.
- (5) In section 45(1) (repayment of duty on beer used in the production or manufacture of other beverages etc.)—
  - (a) at the end of paragraph (a) there shall be inserted “ or ”, and
  - (b) paragraph (b) shall be omitted.

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- (6) Section 51 (power to require production of books by brewers for sale) shall cease to have effect.
- (7) Subsections (2)(a) and (c) and (4) to (6) above shall come into force on 1st September 1993.
- (8) Subsections (2)(b) and (d) and (3) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

#### Commencement Information

- I3** S. 4 wholly in force at 1.1.1995; s. 4(1)(7)(8) in force at Royal Assent; s. 4(2)(a)(c)(4)-(6) in force at 1.9.1993 see s. 4(7); s. 4(2)(b)(d)(3) in force at 1.1.1995 by S.I. 1994/2968, art. 2

## 5 Blending of alcoholic liquors.

- (1) In Part VI of the <sup>M5</sup>Alcoholic Liquor Duties Act 1979 the following section shall be inserted before section 67—

### “66A Blending of alcoholic liquors.

- (1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—
  - (a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but
  - (b) not all of which fall within the same one of those paragraphs, except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—
  - (a) fall within the same paragraph of section 1(1) above, but
  - (b) are not all of the same alcoholic strength, except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (3) In relation to the blending of particular alcoholic liquors—
  - (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
  - (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
  - (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;

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- (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.
- (4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.
- (5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.
- (6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.
- (7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
  - (a) the liquor which is the product of the blending;
  - (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.
- (8) In this section any reference to blending liquors includes a reference to otherwise mixing them.”
- (2) In subsection (5) of section 55 of that Act (exemption for certain producers of made-wine from requirement to hold excise licence) before paragraph (a) there shall be inserted the following paragraph—
  - “(aa) he does not blend or otherwise mix two or more alcoholic liquors to which paragraphs (a) and (b) of section 66A(1) below or paragraphs (a) and (b) of section 66A(2) below apply;”.
- (3) In that section—
  - (a) paragraph (e) of subsection (5) and the word “and” immediately preceding that paragraph shall be omitted, and
  - (b) subsection (5A) shall be omitted.
- (4) This section shall apply in relation to the blending or other mixing of alcoholic liquors on or after the day on which this Act is passed.

#### **Marginal Citations**

**M5** 1979 c. 4.

## **6 Mixing of wine and spirits in excise warehouse.**

- (1) In subsection (1) of section 58 of the <sup>M6</sup>Alcoholic Liquor Duties Act 1979 (mixing of wine and spirits in excise warehouse)—
  - (a) for “6 litres” there shall be substituted “ 12 litres ”,
  - (b) for “except as provided by subsection (2) below” there shall be substituted “ by virtue of this section ”, and
  - (c) for “23 per cent.” there shall be substituted “ 22 per cent. ”.
- (2) Subsection (2) of that section shall be omitted.

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- (3) This section shall apply in relation to mixing done on or after the day on which this Act is passed.

**Marginal Citations**

**M6** 1979 c. 4.

**7 Sparkling wine or made-wine.**

- (1) In Schedule 1 to the Alcoholic Liquor Duties Act 1979 (rates of duty on wine and made-wine), for paragraphs 1 and 2 there shall be substituted the following paragraphs—

“1 Paragraphs 2 and 3 below apply for the purposes of this Act.

2 (1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.

(2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.

3 (1) Wine or made-wine shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within paragraph 2(1) above or takes on such characteristics as are referred to in paragraph 2(3) above.

(2) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.”

- (2) This section shall apply in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after the day on which this Act is passed.

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**F18** .....

#### Textual Amendments

- F1** S. 8 repealed (1.5.1995 with application as mentioned in the Note to [Sch. 29 Pt. 1\(3\)](#) of the amending Act and wholly in force at 1.7.2005) by 1995 c. 4, ss. 5(6)(7), 162, [Sch. 29 Pt. 1\(3\)](#); S.I. 2005/1523, art. 2 (with art. 3)

### *Hydrocarbon oil duties*

## 9 Rates of duty.

- (1) In section 6(1) of the <sup>M7</sup>Hydrocarbon Oil Duties Act 1979 for “£0.2779” (duty on light oil) and “£0.2285” (duty on heavy oil) there shall be substituted “ £0.3058 ” and “ £0.2514 ” respectively.
- (2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0095” (fuel oil) and “£0.0135” (gas oil) there shall be substituted “ £0.0105 ” and “ £0.0149 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0437” there shall be substituted “ £0.0482 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0095” there shall be substituted “ £0.0105 ”.
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 16th March 1993.

#### Commencement Information

- I4** S. 9 in force at 6 p.m. on 16.3.1993: see s. 9(5)

#### Marginal Citations

- M7** 1979 c. 5.

## 10 [<sup>F2</sup>Extension of Hydrocarbon Oil Duties Act 1979 to energy products.]

- (1) The Hydrocarbon Oil Duties Act 1979 (“the 1979 Act”) shall have effect in relation to such cases as may be specified in an order made by the Treasury as if references in that Act to hydrocarbon oil or to road fuel gas included references to any [<sup>F3</sup>energy product] which is designated by that order as a substance which is to be treated for the purposes of that Act as the equivalent of hydrocarbon oil or, as the case may be, of road fuel gas.
- (2) The Treasury may by order provide, in relation to any substance which by virtue of this section is to be treated for the purposes of the 1979 Act as the equivalent of hydrocarbon oil [<sup>F4</sup>or road fuel gas], for that substance to be treated for the purposes of such of the provisions of that Act as may be specified in the order [<sup>F5</sup>as if it fell within such class or description of substance][<sup>F6</sup>as may be so specified].
- (3) In exercising their powers under this section, the Treasury shall so far as practicable secure that [<sup>F7</sup>an energy product] which is intended for, or capable of being put to, a

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particular use is treated for the purposes of the 1979 Act as if it were [<sup>F8</sup>the substance] to which, when put to that use, it is most closely equivalent.

[<sup>F9</sup>(4) In this section “energy product” means a substance which—

- (a) is an energy product for the purposes of Council Directive 2003/ 96/EC restructuring the Community framework for the taxation of energy products and electricity, and
- (b) is not (apart from as a result of this section) hydrocarbon oil or road fuel gas within the meaning of the 1979 Act.]

(5) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons; and any such order may make different provision for different cases and different substances.

[<sup>F10</sup>(6) Where a duty of excise is charged on a substance under a provision of the 1979 Act by virtue of an order under this section, no duty shall be charged on the substance under any other provision of that Act.]

#### Textual Amendments

- F2** S. 10 heading substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(7\)](#)
- F3** Words in s. 10(1) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(2\)](#)
- F4** Words in s. 10(2) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(a\)](#)
- F5** Words in s. 10(2) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(b\)](#)
- F6** Words in s. 10(2) substituted (24.7.2002) by [2002 c. 23, s. 7\(2\)\(a\)](#)
- F7** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(a\)](#)
- F8** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(b\)](#)
- F9** S. 10(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(5\)](#)
- F10** S. 10(6) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(6\)](#)

## 11 Other fuel substitutes.

(1) After section 6 of the <sup>M8</sup>Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

### “6A Fuel substitutes.

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid which is not hydrocarbon oil.
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
  - (a) as fuel for any engine, motor or other machinery; or
  - (b) as an additive or extender in—
    - (i) any substance on which duty is charged by virtue of paragraph (a) above; or
    - (ii) any hydrocarbon oil which is or is to be used as mentioned in that paragraph.

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- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act as may be specified in the order as if it fell within the description of such one or more of the following as may be so specified, that is to say—
  - (a) heavy oil or light oil;
  - (b) aviation gasoline;
  - (c) fuel oil or gas oil, as defined in section 11(2) below; and
  - (d) unleaded petrol, as defined in section 13A(2) below.
- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
  - (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
    - (i) charged with duty at the same rate as, and
    - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
 the substance falling within the descriptions specified in subsection (5) above to which, when put to that use, it is most closely equivalent; and
  - (b) that a substance set aside for use or used as an additive or extender in any substance is—
    - (i) charged with duty at the same rate as, and
    - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
 the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
  - (a) may make different provision for different cases and for different substances;
  - (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and

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- (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.”
- (2) Sections 4, 7 and 16 of that Act (petrol substitutes and power methylated spirits) shall cease to have effect.
- (3) In section 22(1) of that Act (offence of using petrol substitutes on which duty has not been paid), for the words from the beginning to the word “shall”, in the first place where it occurs, there shall be substituted—
  - “A person who—
  - (a) puts to a chargeable use (within the meaning of section 6A above) any liquid which is not hydrocarbon oil; and
    - (b) knows or has reasonable cause to believe that there is duty charged under section 6A above on that liquid which has not been paid and is not lawfully deferred,
  - shall ”.
- (4) In section 1(1)(b) of the <sup>M9</sup>Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates in respect of excise duties on hydrocarbon oil etc.), for paragraph (b) there shall be substituted the following paragraph—
  - “(b) those chargeable by virtue of the Hydrocarbon Oil Duties Act 1979;”.
- (5) This section shall come into force on such day as the Treasury may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

#### Marginal Citations

- M8** 1979 c. 5.
- M9** 1979 c. 8.

## 12 Measurement of volume.

- (1) In ascertaining for the purposes of the <sup>M10</sup>Hydrocarbon Oil Duties Act 1979—
  - (a) the amount of any duty of excise chargeable on any liquid by virtue of that Act; or
  - (b) the amount of any rebate allowable on any such liquid by virtue of that Act, the volume of that liquid shall be taken (if it would not otherwise be so taken) to be what would be its volume, calculated in accordance with regulations under subsection (2) below, at a temperature of 15°C.
- (2) The Commissioners of Customs and Excise may by regulations make such provision as they think fit as to the method by which, in ascertaining any amount mentioned in subsection (1) above—
  - (a) the volume of any liquid is to be measured; or
  - (b) the volume as at a temperature of 15°C of any amount of a liquid is to be determined;and that provision may include provision made by reference to any internationally recognised conversion tables.

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- (3) Any reference in sections 15 and 17 to 19A of that Act (drawback and relief) to the amount of any duty of excise which has been paid in respect of any substance, or to the amount of any rebate that has been allowed in respect of any substance, shall be construed as a reference—
- (a) to such amount as is shown to the satisfaction of the Commissioners of Customs and Excise to have been paid or, as the case may be, allowed in respect of that substance; or
  - (b) where regulations made by those Commissioners so provide, to such amount as is calculated on such assumptions as to the volume of the substance in question as may be determined in accordance with any such regulations.
- (4) The power of the Commissioners of Customs and Excise to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament; and any such regulations—
- (a) may make different provision for different cases and for different substances; and
  - (b) may contain such transitional, supplemental and incidental provision as those Commissioners think fit.
- (5) Provision made under this section by any regulations may provide for any determination or measurement under the regulations to be made, or any description of a case or substance to be framed, by reference to such circumstances or other factors, or to the opinion of such persons, as the Commissioners think fit.
- (6) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (7) In consequence of this section—
- (a) section 2(5) of that Act (measurement of heavy oil having a temperature exceeding 15°C) shall cease to have effect; and
  - (b) the words “shown to the satisfaction of the Commissioners to have been” in section 15(1) of that Act (drawback) shall be omitted.
- (8) This section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

#### Subordinate Legislation Made

**P1** S. 12(8) power partly exercised (9.9.1993): different dates appointed for specific provisions by [S.I. 1993/2215](#).

#### Commencement Information

**I5** S. 12 wholly in force; s. 12 not in force at Royal Assent, s. 12(2)(4)(5)(6)(8) in force at 13.9.1993, s. 12 in force at 15.10.1993 insofar as not already in force see s. 12(8) and [S.I. 1993/2215](#), [arts. 2,3](#)

#### Marginal Citations

**M10** [1979 c. 5](#).

*Changes to legislation:* There are currently no known outstanding effects  
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*Tobacco products duty*

**13 Rates of duty.**

(1) For the Table in Schedule 1 to the <sup>M11</sup>Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £48.75 per thousand cigarettes.
2. Cigars	£72.30 per kilogram.
3. Hand-rolling tobacco	£76.29 per kilogram.
4. Other smoking tobacco and chewing tobacco	£31.93 per kilogram.”

(2) This section shall be deemed to have come into force at 6 o’clock in the evening of 16th March 1993.

**Commencement Information**

**I6** [S. 13](#) in force at 6 p.m. on 16.3.1993: see [s. 13\(2\)](#)

**Marginal Citations**

**M11** [1979 c. 7](#).

**14 Hand-rolling tobacco.**

- (1) In the Tobacco Products Duty Act 1979, section 1 (definition of tobacco products) shall be amended as follows.
- (2) In subsection (2) (definition of hand-rolling tobacco) after paragraph (a) there shall be inserted—
- “(aa) which is of a kind used for making into cigarettes; or”.
- (3) In paragraph (b) of subsection (2) (more than 25 per cent. by weight of the tobacco particles have a width of less than 0.6 mm) for “0.6” there shall be substituted “ 1 ”.
- (4) The following subsection shall be inserted after subsection (2)—
- “(2A) For the purposes of subsection (2)(aa) above the use for making into cigarettes must amount to more than occasional use but need not amount to common use.”
- (5) In subsection (3) (power to amend definitions) after “(2)” there shall be inserted “ or (2A) ”.

*Gaming machine licence duty*

*Changes to legislation: There are currently no known outstanding effects  
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### Textual Amendments

- F11** S. 15 repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II Note

## 16 Small-prize machines.

- (1) The Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) In section 21 (gaming machine licences) in subsection (1) (licence required for machine other than a two-penny machine) for “a two-penny machine” there shall be substituted “an excepted machine”.
- (3) In that section the following subsection shall be inserted after subsection (3)—
 

“(3A) For the purposes of this section an excepted machine is—

  - (a) a two-penny machine, or
  - (b) a five-penny machine which is a small-prize machine.”
- (4) In section 22 (charge to duty)—
  - (a) in subsection (1) for the words from “by reference” to the end of the subsection there shall be substituted “in accordance with section 23 below”;
  - <sup>F12</sup>(b) .....
- <sup>F12</sup>(5) .....
- (6) For subsection (4) of section 25 (meaning of “gaming machine”) there shall be substituted the following subsections—
  - “(4) Subject to subsection (5) below, for the purposes of determining whether a machine is a gaming machine it is immaterial whether it is capable of being played by only one person at a time, or is capable of being played by more than one person.
  - (5) For the purposes of sections 21 to 24 above a machine (the actual machine) which two or more persons can play simultaneously (whether or not participating with one another in the same game) shall, instead of being treated as one machine, be treated as if it were a number of machines (accountable machines) equal to the number of persons who can play the actual machine simultaneously.
  - (6) Subsection (5) above does not apply to a machine which is a two-penny machine, or is both a small-prize machine and a five-penny machine.
  - (7) If the actual machine is a small-prize machine but not a five-penny machine, the accountable machines shall be taken to be small-prize machines which are not five-penny machines.
  - (8) If the actual machine is not a small-prize machine, the accountable machines shall be taken not to be small-prize machines, and in such a case—
    - (a) if the actual machine is a five-penny machine, the accountable machines shall be taken to be five-penny machines;
    - (b) if the actual machine is not a five-penny machine, the accountable machines shall be taken not to be five-penny machines.

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(9) For the purposes of subsection (5) above the number of persons who can play a particular machine simultaneously shall be determined by reference to the number of individual playing positions provided on the machine.”

(7) In section 26(2) (interpretation) the following definition shall be inserted after the definition of “two-penny machine”—

““five-penny machine” means a gaming machine which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 5p;”.

<sup>F13</sup>(8) . . . . .

(9) This section shall apply in relation to licences for any period beginning on or after 1st November 1993.

#### Textual Amendments

**F12** S. 16(4)(b)(5) repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II Note

**F13** S. 16(8) repealed (1.5.1995 with effect in accordance with s. 14 of the amending Act) by 1995 c. 4, ss. 14, 162, Sch. 29 Pt. III Note 1

### *Vehicles excise duty*

## 17 Rates of duty: general.

<sup>F14</sup>(1) . . . . .

<sup>F14</sup>(2) . . . . .

(3) In Schedule 2 (annual rate of duty on hackney carriages) in the Table set out in Part II—

<sup>F15</sup>(a) . . . . .

<sup>F16</sup>(b) . . . . .

<sup>F16</sup>(4) . . . . .

<sup>F16</sup>(5) . . . . .

<sup>F17</sup>(6) . . . . .

(7) In Schedule 5 (annual rate of duty on vehicles not falling within Schedules 1 to 4) in the Table set out in Part II—

<sup>F18</sup>(a) . . . . .

<sup>F19</sup>(b) . . . . .

<sup>F18</sup>(8) . . . . .

#### Textual Amendments

**F14** S. 17(1)(2) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, Sch. 5 Pt. I (subject to Sch. 4) (with s. 57(4))

**F15** S. 17(3)(a) 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(1), Note

*Changes to legislation:* There are currently no known outstanding effects  
for the Finance Act 1993, Chapter I. (See end of Document for details)

- F16

S. 17(3)(b)(4)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))
- F17

S. 17(6) repealed (8.11.1993) by **S.I. 1993/2452**, art. 3, **Sch. 2**.
- F18

S. 17(7)(a)(8) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))
- F19

S. 17(7)(b) 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(1)**, Note

F20**18** .....

Textual Amendments

F20 S. 18 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))

F21**19** .....

Textual Amendments

F21 S. 19 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

**20 Old bicycles.**

- F22

(1) .....
- F22

(2) .....
- F23

(3) .....
- F22

(4) .....

Textual Amendments

F22 S. 20(1)(2)(4) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

F23 S. 20(3) repealed (retrospective to 30.11.1993) by 1994 c. 9, s. 258, **Sch. 26 Pt. I(1)**, Note

F24**21** .....

Textual Amendments

F24 S. 21 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1993, Chapter I. (See end of Document for details)

Miscellaneous

F25 **22 Mutual recovery and disclosure of information.**

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**Textual Amendments**

**F25** S. 22 repealed (10.7.2003) by Finance Act 2003 (c. 14), Sch. 43 Pt. 5(1)

F26 **23 .....**

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**Textual Amendments**

**F26** S. 23 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(1))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Chapter I.