

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

SCHEDULES

SCHEDULE 23

REPEALS

PART I

EXCISE DUTIES

Commencement Information

II Sch. 23 Pt. I partly in force; Sch. 23 Pt. I partly in force at Royal Assent, Sch. 23 Pt. I(7) in force at 1.2.1994 see S.I. 1993/2842, art. 3(3), otherwise in force in accordance with ss. 4, 11(5), 12(8).

(1) BEER DUTY

Chapter	Short title	Extent of repeal
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	In section 42, in subsection (2) paragraph (a) and in paragraph (b) the words “or removal to the Isle of Man”, and in subsections (3) and (4) the word “remove,” in each place where it occurs. Section 43. Section 45(1)(b). Section 51.
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraph 30.
1991 c. 31.	The Finance Act 1991.	In Schedule 2, paragraph 10.

These repeals have effect in accordance with section 4 of this Act

(2) BLENDING OF ALCOHOLIC LIQUORS

Chapter	Short title	Extent of repeal
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	In section 55, paragraph (e) of subsection (5) and the word “and” immediately preceding that paragraph, and subsection (5A).

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These repeals have effect in accordance with section 5 of this Act.

(3) MIXING OF WINE AND SPIRITS

Chapter	Short title	Extent of repeal
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	Section 58(2).

This repeal has effect in accordance with section 6 of this Act.

(4) HYDROCARBON OIL DUTY: FUEL SUBSTITUTES

Chapter	Short title	Extent of repeal
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	Section 4. Section 7. Section 16. Section 19(6). In section 20AA(1)(a), the words “petrol substitute, spirits used for making power methylated spirits”. Section 21(1)(b). In section 27(1), the definitions of “petrol substitute” and “power methylated spirits”. Part II of Schedule 3.
1979 c. 8.	The Excise Duties (Surcharges or Rebates) Act 1979.	In section 1(1)(a), the words “(other than power methylated spirits)”.
1986 c. 41.	The Finance Act 1986.	In paragraph 4 of Schedule 5, “13”.

The power in section 11(5) of this Act applies to these repeals as it applies to that section.

(5) HYDROCARBON OIL DUTY: FUEL MEASUREMENT

Chapter	Short title	Extent of repeal
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	Section 2(5). In section 15(1), the words “shown to the satisfaction of the Commissioners to have been”.

The power in section 12(8) of this Act applies to these repeals as it applies to that section.

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(6) VEHICLES EXCISE DUTY

Chapter	Short title	Extent of repeal
1985 c. 54.	The Finance Act 1985.	In Schedule 2, paragraph 6.
1988 c. 39.	The Finance Act 1988.	Section 4(2).
1989 c. 26.	The Finance Act 1989.	Section 6(6).
1990 c. 29.	The Finance Act 1990.	Section 5(7).
1991 c. 31.	The Finance Act 1991.	Section 4(4).
1992 c. 20.	The Finance Act 1992.	Section 4(3) and (4).

These repeals have effect in relation to licences taken out after 16th March 1993.

(7) REPEALS CONNECTED WITH LOTTERY DUTY

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 1(1), in the definition of “the revenue trade provisions of the customs and excise Acts”, the word “and” at the end of paragraph (b) and, in the definition of “revenue trader”, the word “or” at the end of paragraph (a)(i).
1981 c. 63.	The Betting and Gaming Duties Act 1981.	Section 6(4).
1986 c. 41.	The Finance Act 1986.	In Schedule 4, paragraph 2(2).

These repeals come into force in accordance with section 41 of this Act.

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