



# Finance (No. 2) Act 1997

## 1997 CHAPTER 58

### PART II

#### VALUE ADDED TAX AND EXCISE DUTIES

VALID FROM 31/07/1997

#### *Value Added Tax*

#### **6 Fuel and power for domestic or charity use.**

- (1) In section 2(1A) of the <sup>M1</sup>Value Added Tax Act 1994 (rate of VAT on fuel and power for domestic use etc.), for “8 per cent.” there shall be substituted “5 per cent.”.
- (2) This section applies in relation to any supply made on or after 1st September 1997 and any acquisition or importation taking place on or after that date.

#### **Marginal Citations**

**M1** 1994 c. 23.

VALID FROM 01/01/1998

#### *Alcoholic liquor duties*

#### **7 Rate of duty on spirits.**

- (1) In section 5 of the <sup>M2</sup>Alcoholic Liquor Duties Act 1979 (spirits), for “£18.99” there shall be substituted “£19.56”.

*Status: Point in time view as at 02/07/1997. This version of this part contains provisions that are not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects  
for the Finance (No. 2) Act 1997, Part II. (See end of Document for details)*

(2) This section shall come into force on 1st January 1998.

#### **Marginal Citations**

**M2** 1979 c. 4.

#### **8 Rate of duty on beer.**

(1) In section 36(1) of the Alcoholic Liquor Duties Act 1979 (beer), for “£10.82” there shall be substituted “ £11.14 ”.

(2) This section shall come into force on 1st January 1998.

#### **9 Rates of duty on wine and made-wine.**

(1) For the Table of rates of duty in Schedule 1 to the Alcoholic Liquor Duties Act 1979 (wine and made-wine) there shall be substituted—

**“Table of Rates of Duty on Wine and Made-Wine**

#### **PART I**

#### **WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.**

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	<b>£</b>
Wine or made-wine of a strength not exceeding 4 per cent.	44.58
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	61.30
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	144.65
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 8.5 per cent.	201.50
Sparkling wine or sparkling made-wine of a strength exceeding 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent.	206.66
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	192.86

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## PART II

### WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in the wine or made-wine</i>
	£
Wine or made-wine of a strength exceeding 22 per cent.	19.56”

(2) This section shall come into force on 1st January 1998.

#### 10 Rates of duty on cider.

(1) In section 62 of the Alcoholic Liquor Duties Act 1979 (cider), for subsection (1A) there shall be substituted—

“(1A) The rates at which the duty shall be charged are—

- (a) £37.54 per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;
- (b) £36.74 per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and
- (c) £24.49 per hectolitre in any other the case.”

(2) This section shall come into force on 1st January 1998.

### *Hydrocarbon oil duties*

#### 11 Rates of hydrocarbon oil duties etc.

(1) In relation to times before the coming into force of section 7(2) and (3) of the <sup>M3</sup>Finance Act 1997 (which makes amendments specifying separate rates of duty for light oil, for ultra low sulphur diesel and for heavy oil which is not ultra low sulphur diesel), section 6(1) of the <sup>M4</sup>Hydrocarbon Oil Duties Act 1979 (“the 1979 Act”) shall have effect as follows—

- (a) for “£0.4168” (rate of duty on light oil) there shall be substituted “ £0.4510 ”; and
- (b) for “£0.3686” (rate of duty on heavy oil) there shall be substituted “ £0.4028 ”.

(2) In relation to times after the coming into force of section 7(2) and (3) of the Finance Act 1997, section 6(1A) of the 1979 Act (which is inserted by section 7(3) of the Finance Act 1997) shall have effect as follows—

- (a) in paragraph (a) (rate of duty on light oil), for “£0.4168” there shall be substituted “ £0.4510 ”;
- (b) in paragraph (b) (rate of duty on ultra low sulphur diesel), for “£0.3586” there shall be substituted “ £0.3928 ”; and
- (c) in paragraph (c) (rate of duty on heavy oil that is not ultra low sulphur diesel), for “£0.3686” there shall be substituted “ £0.4028 ”.

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- (3) In section 11(1) of the 1979 Act (rebate on heavy oil), for “£0.0194” (fuel oil) and “£0.0250” (gas oil) there shall be substituted “ £0.0200 ” and “ £0.0258 ”, respectively.
- (4) In section 14(1) of the 1979 Act (rebate on light oil for use as furnace fuel), for “£0.0194” there shall be substituted “ £0.0200 ”.
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 2nd July 1997.

**Commencement Information**

**I1** For the commencement date and time of S. 11 see 11(5)

**Marginal Citations**

**M3** 1997 c. 16.

**M4** 1979 c. 5.

VALID FROM 01/12/1997

*Tobacco products duty*

**12 Rates of tobacco products duty.**

- (1) For the Table of rates of duty in Schedule 1 to the <sup>M5</sup>Tobacco Products Duty Act 1979 there shall be substituted—

“TABLE

1. Cigarettes...	An amount equal to 21 per cent. of the retail price plus £72.06 per thousand cigarettes.
2. Cigars...	£105.86 per kilogram.
3. Hand-rolling tobacco...	£87.74 per kilogram.
4. Other smoking tobacco and chewing tobacco...	£46.55 per kilogram.”

- (2) This section shall come into force on 1st December 1997.

**Marginal Citations**

**M5** 1979 c. 7.

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VALID FROM 31/07/1997

*Vehicle excise and registration*

**13 Rates of vehicle excise duty.**

(1) In Schedule 1 to the <sup>M6</sup>Vehicle Excise and Registration Act 1994 (annual rates of duty) in paragraph 1(2) (the general rate), for “£145” there shall be substituted “£150”.

(2) For the table in paragraph 9(1) of that Schedule (rates of duty for rigid goods vehicles) there shall be substituted the following table—

“Revenue weight of vehicle		Rate		
(1) Exceeding	(2) Not Exceeding	(3) Two axle vehicle	(4) Three axle vehicle	(5) Four or more axle vehicle
kgs	kgs	£	£	£
3,500	7,500	160	160	160
7,500	12,000	300	300	300
12,000	13,000	470	490	350
13,000	14,000	650	490	350
14,000	15,000	840	490	350
15,000	17,000	1,320	490	350
17,000	19,000	1,320	850	350
19,000	21,000	1,320	1,020	350
21,000	23,000	1,320	1,470	510
23,000	25,000	1,320	2,230	830
25,000	27,000	1,320	2,340	1,470
27,000	29,000	1,320	2,340	2,320
29,000	31,000	1,320	2,340	3,360
31,000	44,000	1,320	2,340	4,400”

(3) For the table in paragraph 11(1) of that Schedule (rates of duty for tractive units) there shall be substituted the following table—

“Revenue weight of tractive unit		Rate for tractive unit with two axles			Rate for tractive unit with three or more axles		
(1) Exceeding	(2) Not exceeding	(3) Any no. of semi-	(4) 2 or more semi-	(5) 3 or more semi-	(6) Any no. of semi-	(7) 2 or more semi-	(8) 3 or more semi-

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		trailer axles	trailer axles	trailer axles	trailer axles	trailer axles	trailer axles
kgs	kgs	£	£	£	£	£	£
3,500	7,500	160	160	160	160	160	160
7,500	12,000	300	300	300	300	300	300
12,000	16,000	460	460	460	460	460	460
16,000	20,000	520	460	460	460	460	460
20,000	23,000	810	460	460	460	460	460
23,000	26,000	1,190	590	460	590	460	460
26,000	28,000	1,190	1,130	460	1,130	460	460
28,000	31,000	1,740	1,740	1,090	1,740	660	460
31,000	33,000	2,530	2,530	1,740	2,530	1,000	460
33,000	34,000	5,170	5,170	1,740	2,530	1,470	570
34,000	36,000	5,170	5,170	2,840	2,530	2,100	860
36,000	38,000	5,170	5,170	3,210	2,820	2,820	1,280
38,000	44,000	5,170	5,170	3,210	2,820	2,820	1,280”

(4) This section applies in relation to licences taken out after 15th November 1997.

#### Marginal Citations

M6 1994 c. 22.

#### 14 Payments where vehicle information transmitted electronically.

(1) In section 7 of the Vehicle Excise and Registration Act 1994 (issue of vehicle licences), in subsection (3B) (conditions that may be imposed in place of requirement to make a declaration), after “include” there shall be inserted “(a)” and at the end there shall be inserted “; and

(b) a condition requiring such payments as may be specified by the Secretary of State to be made to him in respect of—

(i) steps taken by him for facilitating compliance by any person with any condition falling within paragraph (a); and

(ii) in such circumstances as may be so specified, the processing of applications for vehicle licences where particulars are transmitted in accordance with that paragraph.”

(2) Subsection (1) above applies to applications made on or after the day on which this Act is passed.

(3) In section 22 of the <sup>M7</sup>Vehicle Excise and Registration Act 1994, after subsection (2) (regulations about registration and identification of exempt vehicles, etc.) there shall be inserted the following subsections—

“(2A) Regulations under subsection (2) may, in particular—

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- (a) require a person applying for a nil licence—
    - (i) to make such a declaration, and
    - (ii) to furnish such particulars,(whether or not with respect to the vehicle for which the licence is to be taken out) as may be prescribed by the regulations, and
  - (b) provide for any requirement to make such a declaration not to apply in such circumstances as may be so prescribed.
- (2B) The circumstances which may be prescribed by the regulations by virtue of subsection (2A)(b) include where a person applying for a nil licence agrees to comply with such conditions as may be specified in relation to him by the Secretary of State.
- (2C) The conditions which may be specified by virtue of subsection (2B) include—
- (a) a condition that particulars for the time being prescribed by the regulations by virtue of subsection (2A)(a) are furnished by being transmitted to the Secretary of State by such electronic means as he may specify; and
  - (b) a condition such as is mentioned in section 7(3B)(b) (treating the references to paragraph (a) of subsection (3B) as references to paragraph (a) of this subsection).”

#### Marginal Citations

M7 1994 c. 22.

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