



# Finance Act 2016

## 2016 CHAPTER 24

### PART 9

#### OTHER TAXES AND DUTIES

##### *Stamp duty and stamp duty reserve tax*

#### **137 Stamp duty: acquisition of target company's share capital**

- (1) Section 77 of FA 1986 (acquisition of target company's share capital) is amended as follows.
- (2) In subsection (3), omit the “and” at the end of paragraph (g) and after paragraph (h) insert “, and
  - (i) at the time the instrument mentioned in subsection (1) is executed there are no disqualifying arrangements, within the meaning given by section 77A, in existence.”
- (3) In subsection (3A) for “(3)” substitute “ (3)(b) to (h) ”.
- (4) In subsection (4) after “this section” insert “ and section 77A ”.
- (5) After section 77 of FA 1986 insert—

#### **“77A Disqualifying arrangements**

- (1) This section applies for the purposes of section 77(3)(i).
- (2) Arrangements are “disqualifying arrangements” if it is reasonable to assume that the purpose, or one of the purposes, of the arrangements is to secure that—
  - (a) a particular person obtains control of the acquiring company, or
  - (b) particular persons together obtain control of that company.
- (3) But neither of the following are disqualifying arrangements—

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- (a) the arrangements for the issue of shares in the acquiring company which is the consideration for the acquisition mentioned in section 77(3);
  - (b) any relevant merger arrangements.
- (4) In subsection (3) “relevant merger arrangements” means arrangements for the issue of shares in the acquiring company to the shareholders of a company (“company B”) other than the target company (“company A”) in a case where—
- (a) that issue of shares to the shareholders of company B would be the only consideration for the acquisition by the acquiring company of the whole of the issued share capital of company B,
  - (b) the conditions in section 77(3)(c) and (e) would be met in relation to that acquisition (if that acquisition were made in accordance with the arrangements), and
  - (c) the conditions in paragraphs (f) to (h) of section 77(3) would be met in relation to that acquisition if—
    - (i) that acquisition were made in accordance with the arrangements, and
    - (ii) the shares in the acquiring company issued as consideration for the acquisition of the share capital of company A were ignored for the purposes of those paragraphs;
 and in section 77(3)(e) to (h) and (3A) as they apply by virtue of this subsection, references to the target company are to be read as references to company B.
- (5) Where—
- (a) arrangements within any paragraph of subsection (3) are part of a wider scheme or arrangement, and
  - (b) that scheme or arrangement includes other arrangements which—
    - (i) fall within subsection (2), and
    - (ii) do not fall within any paragraph of subsection (3),
 those other arrangements are disqualifying arrangements despite anything in subsection (3).
- (6) In this section—
- “the acquiring company” has the meaning given by section 77(1);
  - “arrangements” includes any agreement, understanding or scheme (whether or not legally enforceable);
  - “control” is to be read in accordance with section 1124 of the Corporation Tax Act 2010;
  - “the target company” has the meaning given by section 77(1).”
- (6) The amendments made by this section have effect in relation to any instrument executed on or after 29 June 2016 (and references to arrangements in any provision inserted by this section include arrangements entered into before that date).

### **138 Stamp duty: transfers to depositaries or providers of clearance services**

- (1) Part 3 of FA 1986 (stamp duty) is amended as follows.

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- (2) In section 67 (depository receipts)—
- (a) in subsection (2), for the words from “1.5% of” to the end substitute “1.5% of—
    - (a) the amount or value of the consideration for the sale to which the instrument gives effect, or
    - (b) where subsection (2A) applies—
      - (i) the amount or value of the consideration for the sale to which the instrument gives effect, or
      - (ii) if higher, the value of the securities at the date the instrument is executed.”,
  - (b) after subsection (2) insert—

“(2A) This subsection applies where the instrument transferring the securities is executed pursuant to—

    - (a) the exercise of an option to buy or to sell the securities, and
    - (b) either—
      - (i) a term of the option which provides for the securities to be transferred to the person falling within subsection (6), (7) or (8), or
      - (ii) a direction, given by or on behalf of the person entitled or bound to acquire the securities pursuant to the exercise of the option, for the securities to be so transferred.”, and
  - (c) in subsection (3), for “In any other case” substitute “ If stamp duty is not chargeable on the instrument under Part 1 of Schedule 13 to the Finance Act 1999 (transfer on sale) ”.
- (3) In section 69 (depository receipts: supplementary), in subsection (4), for “section 67(3)” substitute “ section 67(2)(b)(ii) and (3) ”.
- (4) In section 70 (clearance services)—
- (a) in subsection (2), for the words from “1.5% of” to the end substitute “1.5% of—
    - (a) the amount or value of the consideration for the sale to which the instrument gives effect, or
    - (b) where subsection (2A) applies—
      - (i) the amount or value of the consideration for the sale to which the instrument gives effect, or
      - (ii) if higher, the value of the securities at the date the instrument is executed.”,
  - (b) after subsection (2) insert—

“(2A) This subsection applies where the instrument transferring the securities is executed pursuant to—

    - (a) the exercise of an option to buy or to sell the securities, and
    - (b) either—
      - (i) a term of the option which provides for the securities to be transferred to the person falling within subsection (6), (7) or (8), or

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- (ii) a direction, given by or on behalf of the person entitled or bound to acquire the securities pursuant to the exercise of the option, for the securities to be so transferred.”, and
- (c) in subsection (3), for “In any other case” substitute “ If stamp duty is not chargeable on the instrument under Part 1 of Schedule 13 to the Finance Act 1999 (transfer on sale) ”.
- (5) In section 72 (clearance services: supplementary), in subsection (2), for “section 70(3)” substitute “ section 70(2)(b)(ii) and (3) ”.
- (6) The amendments made by this section have effect in relation to an instrument which transfers securities pursuant to the exercise of an option where—
  - (a) the option was granted on or after 25 November 2015, and
  - (b) the option was exercised on or after 23 March 2016.

### **139 SDRT: transfers to depositaries or providers of clearance services**

- (1) Part 4 of FA 1986 (stamp duty reserve tax) is amended as follows.
- (2) In section 93 (depository receipts)—
  - (a) in subsection (4)(b), for the words from “worth,” to the end substitute “worth —
    - (i) the amount or value of the consideration, or
    - (ii) where subsection (4A) applies, the amount or value of the consideration or, if higher, the value of the securities;”, and
  - (b) after subsection (4) insert—
 

“(4A) This subsection applies where the transfer of the securities is pursuant to—

    - (a) the exercise of an option to buy or to sell the securities, and
    - (b) either—
      - (i) a term of the option which provides for the securities to be transferred to the person falling within subsection (2) or (3), or
      - (ii) a direction, given by or on behalf of the person entitled or bound to acquire the securities pursuant to the exercise of the option, for the securities to be so transferred.”
- (3) In section 94 (depository receipts: supplementary), in subsection (4), for “section 93(4)(c)” substitute “ section 93(4)(b)(ii) and (c) ”.
- (4) In section 96 (clearance services)—
  - (a) in subsection (2)(b), for the words from “worth,” to the end substitute “worth —
    - (i) the amount or value of the consideration, or
    - (ii) where subsection (2A) applies, the amount or value of the consideration or, if higher, the value of the securities;”,
  - (b) after subsection (2) insert—

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“(2A) This subsection applies where the transfer of the securities is pursuant to—

- (a) the exercise of an option to buy or to sell the securities, and
- (b) either—

- (i) a term of the option which provides for the securities to be transferred to A or (as the case may be) to the person whose business is or includes holding chargeable securities as nominee for A, or
- (ii) a direction, given by or on behalf of the person entitled or bound to acquire the securities pursuant to the exercise of the option, for the securities to be so transferred.”, and

- (c) in subsection (10), for “subsection (2)(c)” substitute “ subsection (2)(b)(ii) and (c) ”.

(5) The amendments made by this section have effect in relation to a transfer pursuant to the exercise of an option where—

- (a) the option was granted on or after 25 November 2015, and
- (b) the option was exercised on or after 23 March 2016.

#### *Petroleum revenue tax*

### **140 Petroleum revenue tax: rate**

(1) In section 1(2) of OTA 1975 (rate of petroleum revenue tax) for “35” substitute “ 0 ”.

(2) In paragraph 17 of Schedule 2 to that Act (cap on interest on repayments of tax), in sub-paragraph (5)(b) omit the words from “if that” to the end.

(3) In paragraph 2 of Schedule 19 to FA 1982 (duty to pay instalments based on amount of tax payable in previous chargeable period), after sub-paragraph (4) insert—

“(4A) In sub-paragraph (1) the reference to any chargeable period for an oil field ending on or after 30th June 1983 does not include a chargeable period ending on 31st December 2015.”

(4) The amendment made by subsection (1) has effect with respect to chargeable periods ending after 31 December 2015.

#### *Insurance premium tax*

### **141 Insurance premium tax: standard rate**

(1) In section 51(2)(b) of FA 1994 (standard rate of insurance premium tax), for “9.5 per cent” substitute “ 10 per cent ”.

(2) The amendment made by subsection (1) has effect in relation to a premium falling to be regarded for the purposes of Part 3 of FA 1994 as received under a taxable insurance contract by an insurer on or after 1 October 2016.

(3) The amendment made by subsection (1) does not have effect in relation to a premium which—

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- (a) is in respect of a contract made before 1 October 2016, and
  - (b) falls to be regarded for the purposes of Part 3 of FA 1994 as received under the contract by the insurer before 1 February 2017 by virtue of regulations under section 68 of that Act (special accounting schemes).
- (4) Subsection (3) does not apply in relation to a premium which—
- (a) is an additional premium under a contract,
  - (b) falls to be regarded for the purposes of Part 3 of FA 1994 as received under the contract by the insurer on or after 1 October 2016 by virtue of regulations under section 68 of that Act, and
  - (c) is in respect of a risk which was not covered by the contract before that date.
- (5) In the application of sections 67A to 67C of FA 1994 (announced increase in rate) in relation to the increase made by this section—
- (a) the announcement for the purposes of sections 67A(1) and 67B(1) is to be taken to have been made on 16 March 2016,
  - (b) the date of the change is 1 October 2016, and
  - (c) the concessionary date is 1 February 2017.

#### *Landfill tax*

#### **142 Landfill tax: rates from 1 April 2017**

- (1) Section 42 of FA 1996 (amount of landfill tax) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£84.40” substitute “ £86.10 ”.
- (3) In subsection (2) (reduced rate for certain disposals)—
  - (a) for “£84.40” substitute “ £86.10 ”, and
  - (b) for “£2.65” substitute “ £2.70 ”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2017.

#### **143 Landfill tax: rates from 1 April 2018**

- (1) Section 42 of FA 1996 (amount of landfill tax) (as amended by section 142) is amended as follows.
- (2) In subsection (1)(a) (standard rate), for “£86.10” substitute “ £88.95 ”.
- (3) In subsection (2) (reduced rate for certain disposals)—
  - (a) for “£86.10” substitute “ £88.95 ”, and
  - (b) for “£2.70” substitute “ £2.80 ”.
- (4) The amendments made by this section have effect in relation to disposals made (or treated as made) on or after 1 April 2018.

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### *Climate change levy*

#### **144 CCL: abolition of exemption for electricity from renewable sources**

- (1) In Schedule 6 to FA 2000 (climate change levy), in paragraph 19(1) (exemption for electricity from renewable sources)—
- (a) in paragraph (c), omit the final “and”;
  - (b) after paragraph (d) insert “, and
  - (e) the electricity is actually supplied before 1 April 2018.”
- (2) In that Schedule omit the following—
- (a) in paragraph 5(3), “20(6)(a).”;
  - (b) paragraphs 19 and 20;
  - (c) paragraph 24(2).
- (3) The repeals made by subsection (2) come into force on the day appointed by the Treasury by regulations made by statutory instrument.

#### **145 CCL: main rates from 1 April 2017**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00568 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00198 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.01272 per kilogram
Any other taxable commodity	£0.01551 per kilogram”.

- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2017.

#### **146 CCL: main rates from 1 April 2018**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00583 per kilowatt hour

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Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility £0.00203 per kilowatt hour

Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state £0.01304 per kilogram

Any other taxable commodity £0.01591 per kilogram”.

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- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2018.

#### **147 CCL: main rates from 1 April 2019**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy) for the table substitute—

“TABLE

<i>Taxable commodity supplied</i>	<i>Rate at which levy payable if supply is not a reduced-rate supply</i>
Electricity	£0.00847 per kilowatt hour
Gas supplied by a gas utility or any gas supplied in a gaseous state that is of a kind supplied by a gas utility	£0.00339 per kilowatt hour
Any petroleum gas, or other gaseous hydrocarbon, supplied in a liquid state	£0.02175 per kilogram
Any other taxable commodity	£0.02653 per kilogram”.

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- (2) The amendment made by this section has effect in relation to supplies treated as taking place on or after 1 April 2019.

#### **148 CCL: reduced rates from 1 April 2019**

- (1) In paragraph 42(1) of Schedule 6 to FA 2000 (climate change levy: amount payable by way of levy)—
- (a) in paragraph (ba) (reduced-rate supplies of electricity), for “10” substitute “7”;
  - (b) in paragraph (c) (other reduced-rate supplies), for “35” substitute “22”.
- (2) The amendments made by this section have effect in relation to supplies treated as taking place on or after 1 April 2019.

*Air passenger duty*

#### **149 APD: rates from 1 April 2016**

- (1) In section 30 of FA 1994 (air passenger duty: rates of duty) in subsection (4A) (long haul rates of duty)—
- (a) in paragraph (a), for “£71” substitute “£73”, and



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(b) in paragraph (b), for “£142” substitute “ £146 ”.

(2) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2016.

*Vehicle excise duty*

**150 VED: rates for light passenger vehicles, light goods vehicles, motorcycles etc**

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended as follows.
- (2) In paragraph 1(2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£230” substitute “ £235 ”.
- (3) In paragraph 1B (graduated rates of duty for light passenger vehicles)—
- (a) for the tables substitute—

“Table 1

RATES PAYABLE ON FIRST VEHICLE LICENCE FOR VEHICLE

<i>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
130	140	120	130
140	150	135	145
150	165	175	185
165	175	290	300
175	185	345	355
185	200	490	500
200	225	640	650
225	255	875	885
255		1110	1120

Table 2

RATES PAYABLE ON ANY OTHER VEHICLE LICENCE FOR VEHICLE

<i>CO<sub>2</sub> emissions figure</i>		<i>Rate</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
<i>Exceeding</i>	<i>Not exceeding</i>	<i>Reduced rate</i>	<i>Standard rate</i>
<i>g/km</i>	<i>g/km</i>	<i>£</i>	<i>£</i>
100	110	10	20

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110	120	20	30
120	130	100	110
130	140	120	130
140	150	135	145
150	165	175	185
165	175	200	210
175	185	220	230
185	200	260	270
200	225	285	295
225	255	490	500
255		505	515”;

(b) in the sentence immediately following the tables, for paragraphs (a) and (b) substitute—

“(a) in column (3), in the last two rows, “285” were substituted for “490” and “ 505 ”, and

(b) in column (4), in the last two rows, “295” were substituted for “500” and “ 515 ”.”

(4) In paragraph 1J (VED rates for light goods vehicles), in paragraph (a), for “£225” substitute “ £230 ”.

(5) In paragraph 2(1) (VED rates for motorcycles)—

(a) in paragraph (b), for “£38” substitute “ £39 ”,

(b) in paragraph (c), for “£59” substitute “ £60 ”, and

(c) in paragraph (d), for “£81” substitute “ £82 ”.

(6) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2016.

## **151 VED: extension of old vehicles exemption from 1 April 2017**

(1) Paragraph 1A of Schedule 2 to VERA 1994 (exemption for old vehicles) is amended as follows.

(2) In sub-paragraph (1) for the words from “if” to the end substitute “ during the period of 12 months beginning with 1 April in any year if it was constructed more than 40 years before 1 January in that year. ”

(3) After that sub-paragraph insert—

“(1A) But nothing in sub-paragraph (1) has the effect that a nil licence is required to be in force in respect of a vehicle while a vehicle licence is in force in respect of it.”

(4) The amendments made by this section come into force on 1 April 2017.

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### *Other excise duties*

#### **152 Gaming duty: rates**

(1) In section 11(2) of FA 1997 (rates of gaming duty), for the table substitute—

“TABLE

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<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £2,370,500	15 per cent
The next £1,634,000	20 per cent
The next £2,861,500	30 per cent
The next £6,040,000	40 per cent
The remainder	50 per cent”.

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(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2016.

#### **153 Fuel duties: aqua methanol etc**

- (1) Schedule 17 contains provision relating to fuel duties.
- (2) Part 1 of the Schedule provides for charging excise duty on aqua methanol.
- (3) Part 2 of the Schedule contains miscellaneous amendments.
- (4) Part 3 of the Schedule makes provision about commencement.

#### **154 Tobacco products duty: rates**

(1) For the table in Schedule 1 to TPDA 1979 substitute—

“TABLE

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1. Cigarettes	An amount equal to 16.5% of the retail price plus £196.42 per thousand cigarettes
2. Cigars	£245.01 per kilogram
3. Hand-rolling tobacco	£198.10 per kilogram
4. Other smoking tobacco and chewing tobacco	£107.71 per kilogram”.

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(2) The amendment made by this section is treated as having come into force at 6pm on 16 March 2016.

#### **155 Alcoholic liquor duties: rates**

- (1) ALDA 1979 is amended as follows.
- (2) In section 62(1A)(a) (rate of duty on sparkling cider of a strength exceeding 5.5%) for “£264.61” substitute “ £268.99 ”.

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(3) For Part 1 of the table in Schedule 1 substitute—

**“PART 1**

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre £</i>
Wine or made-wine of a strength not exceeding 4%	£85.60
Wine or made-wine of a strength exceeding 4% but not exceeding 5.5%	£117.72
Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling	£277.84
Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5%	£268.99
Sparkling wine or sparkling made-wine of a strength of at least 8.5% but not exceeding 15%	£355.87
Wine or made-wine of a strength exceeding 15% but not exceeding 22%	£370.41”.

(4) The amendments made by this section are treated as having come into force on 21 March 2016.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)