STATUTORY INSTRUMENTS

1976 No. 2133

CUSTOMS AND EXCISE

REVENUE DUTIES

The Surcharge on Revenue Duties Order 1976

Made - - - - - - -	*15th December* 1976
Laid before the House of Commons	*15th December* 1976
Coming into Operation—	
for the purposes of Article 2(*b*)	*1st January* 1977
for all other purposes	*16th December* 1976

Whereas it appears to the Treasury that it is expedient, with a view to regulating the balance between demand and resources in the United Kingdom, that subsection (2) of section 9 of the Finance Act 1961(**a**) should have effect with respect to the duties to which this Order applies:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of that section and section 8 of the Finance Act 1964(**b**), as amended by section 2(7) of, and paragraph 8 of Schedule 3 to, the Finance Act 1976(**c**), and of all other powers enabling them in that behalf hereby make the following Order:—

1.—(1) This Order may be cited as the Surcharge on Revenue Duties Order 1976.

(2) The Interpretation Act 1889(**d**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation for the purposes of Article 2(*b*) on 1st January 1977 and for all other purposes on 16th December 1976.

2. The duties to which this Order applies are:—

(*a*) the duties of customs and excise specified in paragraph (*a*) of subsection (2) of the said section 8 other than the duty of excise charged on tobacco products by virtue of section 4 of the Finance Act 1976, and

(*b*) the duties of excise specified in paragraph (*b*) of subsection (2) of the said section 8, as amended by section 2 (7) of, and paragraph 8 of Schedule 3 to, the Finance Act 1976.

3. Subsection (2) of the said section 9 shall have effect with respect to the said duties as respects the period during which this Order is in force.

4. The adjustment provided for by the said subsection (2), as it has effect by virtue of this Order, shall be an addition of ten per cent.

James Callaghan,
Denis Healey,
Two of the Lords Commissioners of Her Majesty's Treasury.

15th December 1976.

(**a**) 1961 c.36. (**b**) 1964 c.49. (**c**) 1976 c.40. (**d**) 1889 c.63.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order imposes a surcharge at the rate of ten per cent. Particulars of the duties on which it operates, and the time when it takes effect are as follows:—

1. Excise duties in respect of—	
Spirits (other than power methylated spirits) Beer Wine Made-wine Cider	1 January 1977
2. Customs and excise duties, other than the tobacco products duty, in respect of tobacco	16 December 1976

There is a corresponding ten per cent increase from the same dates in respect of drawbacks and similar rebates and allowances applicable to the duties set out above.

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