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PART A

BUDGET RESOLUTIONS 1983

DD 25 years NAZIS 15/7/94

PO -CH /GH/0010

PART A

BUDGET RESOLUTIONS

... I attach the second print of the Budget Resolutions.

2. Any comments should reach Parliamentary Counsel (Mr Graham 273-5029) direct please, by 11.00 am on Thursday 10 March.

3. The third print will be available on Friday 11 March.

K F MURPHY

FP1

9 March 1983



**BUDGET—SECRET**

**DRAFT  
RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER**

**15th MARCH 1983**

**BUDGET—SECRET**

No 13

SECRET-SECRET

DRAFT  
RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER

15th MARCH 1983

SECRET-SECRET

**BUDGET—SECRET**

( 3 )

**Mr. Chancellor of the Exchequer**

**PROVISIONAL COLLECTION OF TAXES:** That pursuant to section 5 of the Provisional Collection of Taxes Act 1968 provisional statutory effect shall be given to the following Motions:—

- (a) Spirits (Motion No. 2)
- (b) Beer (Motion No. 3)
- (c) Wine (Motion No. 4)
- (d) Made-wine (Motion No. 5)
- (e) Cider (Motion No. 6)
- (f) Tobacco products (Motion No. 7)
- (g) Hydrocarbon oil (Motion No. 9)
- (h) Vehicles excise duty (Motion No. 10)

**BUDGET—SECRET**

SECRET-SECRET

( 3 )

Mr. Chancellor of the Exchequer  
Fiscal Commission for 1964: That pursuant to section 2 of the Provisional  
Order of 1964 the following effect shall be given to the following  
Notes:—

- (a) State (Section 10. 1)
- (b) New (Section 10. 2)
- (c) New (Section 10. 3)
- (d) State-wide (Section 10. 4)
- (e) New (Section 10. 5)
- (f) Section 10. 6
- (g) Section 10. 7
- (h) Section 10. 8

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**BUDGET—SECRET**

( 5 )

**ARRANGEMENT OF WAYS AND MEANS RESOLUTIONS**

1. Amendment of the law.
2. Spirits.
3. Beer.
4. Wine.
5. Made-wine.
6. Cider.
7. Tobacco products.
8. Bingo duty.
9. Hydrocarbon oil.
10. Vehicles excise duty.
11. Income tax (charge and rates for 1983–84).
12. Income tax (personal reliefs).
13. Income tax (widows' bereavement allowance).
14. Relief for interest (limit for 1983–84).
15. Corporation tax (charge and rate for financial year 1982).
16. Advance corporation tax (rate for financial year 1983).
17. Corporation tax (small companies).
18. Assigned life policies and annuity contracts.
19. Benefits in kind.
20. Pay as you earn (non-deducted sums).
21. Profit-sharing schemes (increase of maximum share appropriation).
22. Profit-sharing schemes and share option schemes (approval).
23. Group relief.
24. Capital allowances for dwelling-houses let on assured tenancies.
25. Capital gains.
26. Capital transfer tax (burden of tax and payment by instalments).
27. Oil taxation (receipts derived from, and expenditure in connection with, certain assets).
28. Oil taxation (abortive exploration expenditure).
29. Relief from tax (incidental and consequential charges).





**BUDGET—SECRET**

( 7 )

1. Amendment of the law

That it is expedient to amend the law with respect to the National Debt and the public revenue and to make further provision in connection with finance; but this Resolution does not extend to the making of—

- (a) any amendment with respect to value added tax so as to provide—
  - (i) for zero-rating or exempting any supply;
  - (ii) for refunding any amount of tax otherwise than by a provision relating to supplies to and importation by a government department, within the meaning of section 19 of the Finance Act 1972;
  - (iii) for varying the rate of that tax otherwise than in relation to all supplies and importations; or
  - (iv) for any relief other than relief applying to goods of whatever description or services of whatever description; or
- (b) any amendment relating to the surcharge imposed by the National Insurance Surcharge Act 1976 and applying to some only of the persons by or in respect of whom the surcharge is payable other than—
  - (i) an amendment providing for a different rate of surcharge to be paid by the bodies specified in section 143(4) of the Finance Act 1982; and
  - (ii) an amendment relating to the Commission to be established under the Act resulting from the National Heritage Bill [Lords].

1. Amendment of the law

That it is expedient to amend the law which relates to the National Debt and the public revenue and to make further provision in connection with income; and that the Commission does not intend to bring any amendment...

- (a) any amendment which would result in a change in the rate of tax as provided...
- (b) for the rate of tax as provided by a provision relating to income...
- (c) for the rate of tax as provided by a provision relating to income...
- (d) for the rate of tax as provided by a provision relating to income...
- (e) any amendment relating to the charges imposed by the National Debt...
- (f) any amendment relating to the charges imposed by the National Debt...
- (g) any amendment relating to the charges imposed by the National Debt...
- (h) any amendment relating to the charges imposed by the National Debt...
- (i) any amendment relating to the charges imposed by the National Debt...
- (j) any amendment relating to the charges imposed by the National Debt...

**BUDGET—SECRET**

( 9 )

2. Spirits

That, as from 16th March 1983, the rate of duty specified in section 5 of the Alcoholic Liquor Duties Act 1979 shall be increased from £14·47 per litre of alcohol in the spirits to £15·19 per litre of alcohol in the spirits.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 11 )

3. Beer

That, as from 16th March, 1983, the rates of duty specified in section 36 of the Alcoholic Liquor Duties Act 1979 shall be increased—

- (a) from £20·40 for each hectolitre to £21·60 for each hectolitre; and
- (b) from £0·68 for each additional degree of original gravity exceeding 1030 degrees to £0·72 for each such additional degree.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 13 )

4. Wine

That, as from 16th March 1983, the rates of duty under section 54 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of wine	Rates of duty per hectolitre
	£
Wine of a strength—	
not exceeding 15 per cent ... ..	113.00
exceeding 15 but not exceeding 18 per cent ... ..	145.90
exceeding 18 but not exceeding 22 per cent ... ..	171.70
exceeding 22 per cent ... ..	171.70 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 22 per cent;
	each of the above rates of duty being, in the case of sparkling wine, increased by £24.80 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



SECRET--SECRET

( 3 )

Wine

This is from 1938-1941, the years of duty under section 34 of the Alcohol  
 Taxation Act 1938 and as follows:

Amount of duty per hectolitre	Description of wine
115-00	Wine of a strength not exceeding 18 per cent
145-00	exceeding 18 but not exceeding 21 per cent
171-75	exceeding 21 but not exceeding 23 per cent
171-75 plus	exceeding 23 per cent
215-75 for every 1 per cent or part of 1 per cent in excess of 25 per cent:	
215-75 for every 1 per cent or part of 1 per cent in excess of 25 per cent:	
215-75 for every 1 per cent or part of 1 per cent in excess of 25 per cent:	
215-75 for every 1 per cent or part of 1 per cent in excess of 25 per cent:	

And it is hereby declared that it is expedient in the public interest that this Resolution  
 should have statutory effect under the provisions of the Provisional Collection of Taxes  
 Act 1938.

**BUDGET—SECRET**

( 15 )

5. Made-wine

That, as from 16th March 1983, the rates of duty under section 55 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of made-wine	Rates of duty per hectolitre
	£
Made-wine of a strength—	
not exceeding 10 per cent ... ..	79.30
exceeding 10 but not exceeding 15 per cent ... ..	109.80
exceeding 15 but not exceeding 18 per cent ... ..	135.20
exceeding 18 per cent ... ..	135.20 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 18 per cent; each of the above rates of duty being, in the case of sparkling made-wine, increased by £11.35 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

SECRET-SECRET

( 12 )

2. Schedule

That as from 1st March 1963, the rate of duty under section 23 of the Alcoholic Liquor Duties Act 1962 shall be as follows:-

Rate of duty per hectolitre	Description of alcoholic
1	Made-wine of a strength:-
100	not exceeding 18 per cent
100	exceeding 18 per cent and not exceeding 18 per cent
100	exceeding 18 per cent and exceeding 18 per cent
100	exceeding 18 per cent
<p>112 1/2 per cent 1 per cent of        duty as a per cent in excess of        18 per cent        duty at the above rate of duty        shall be the rate of duty        payable in the case of spirits        imported into the United Kingdom        by</p>	

It is hereby declared that it is expedient in the public interest that the provisions of section 23 of the Alcoholic Liquor Duties Act 1962 should have effect subject to the provisions of the Schedule to this Act.

**BUDGET—SECRET**

( 17 )

6. Cider

That, as from 16th March 1983, the rate of duty specified in section 62(1) of the Alcoholic Liquor Duties Act 1979 shall be increased from £8·16 per hectolitre to £9·69 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

BUDGET—BUREAU

1918 1919  
The Bureau of the Interior has been notified by the Department of Justice through the Bureau of Land Management that it is desired to acquire certain lands in the State of Nevada for the purpose of establishing a national monument.

The Bureau of the Interior has been notified by the Department of Justice through the Bureau of Land Management that it is desired to acquire certain lands in the State of Nevada for the purpose of establishing a national monument.

W. C. CROFT

( 12 )

BUDGET—BUREAU

**BUDGET—SECRET**

( 19 )

7. Tobacco products

That, as from 18th March 1983, for the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted the following Table—

“ TABLE

1. Cigarettes	...	...	...	...	An amount equal to 21 per cent. of the retail price plus £21·67 per thousand cigarettes.
2. Cigars	...	...	...	...	£40·85 per kilogram.
3. Hand-rolling tobacco	...	...	...	...	£35·40 per kilogram.
4. Other smoking tobacco and chewing tobacco	...	...	...	...	£24·95 per kilogram.”

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



**BUDGET—SECRET**

( 21 )

8. Bingo duty.

That new provision may be made with respect to bingo duty.

**BUDGET—SECRET**



BUDGET-SECRET

( 21 )

8 pages (incl)

This new provision may be made with respect to class duty.

BUDGET-SECRET

**BUDGET—SECRET**

( 23 )

9. Hydrocarbon oil.

That, as from six o'clock in the evening of 15th March 1983, the rates of duty specified in section 6(1) of the Hydrocarbon Oil Duties Act 1979 shall be increased—

(a) in the case of light oil, from £0·1554 a litre to £0·1630 a litre; and

(b) in the case of heavy oil, from £0·1325 a litre to £0·1382 a litre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 25 )

10. Vehicles excise duty.

That the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 shall have effect with the amendments set out below.

But this Resolution shall not authorise the making of amendments which would result in different provisions being in force in different parts of Great Britain.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

(1) In the said Acts of 1971 and 1972, for the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out below

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 1 TO ACT OF 1971 AND ACT OF 1972

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres ... ..	8.50
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger ... ..	17.00
3. Bicycles and tricycles not in the foregoing paragraphs... ..	34.00

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 2 TO ACT OF 1971 AND ACT OF 1972

Description of vehicle	Rate of duty
Hackney carriages ... ..	£ 42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

EXHIBIT—GENERAL

( 2 )

10. Vehicle class description

That the Vehicle (Classes) Act 1971 and the Vehicle (Classes) Act (Amendment) (Class) 1972 shall have effect with the amendments set out below.

For the purposes of the Vehicle (Classes) Act 1971 and the Vehicle (Classes) Act (Amendment) (Class) 1972, the following provisions shall have effect in relation to the classes of vehicles defined in the Schedule to the Vehicle (Classes) Act 1971:

And it is hereby declared that it is expedient in the public interest that the provisions of the Vehicle (Classes) Act 1971 and the Vehicle (Classes) Act (Amendment) (Class) 1972 should have effect subject to the provisions of the Vehicle (Classes) Act 1971 and the Vehicle (Classes) Act (Amendment) (Class) 1972.

(1) In the case of Class 1 and Class 2, the provisions of Part II of Schedule 1 to the Vehicle (Classes) Act 1971 shall be substituted by the provisions set out below.

Provisions substituted in Part II of Schedule 1 to Act of 1971 and Act of 1972

Rate of duty	Description of vehicle
2	1. Bicycles and mopeds of which the cylinder capacity of the engine does not exceed 100 cubic centimetres.
8.00	2. Bicycles of which the cylinder capacity of the engine exceeds 100 cubic centimetres but does not exceed 200 cubic centimetres, mopeds (other than those in the foregoing paragraph) and mopeds (other than mopeds mentioned in this paragraph) which have a cylinder capacity of not more than 200 cubic centimetres and which are not used for the carriage of a driver or passenger.
17.00	
24.00	3. Bicycles and mopeds not in the foregoing paragraphs.

Provisions substituted in Part II of Schedule 2 to Act of 1971 and Act of 1972

Rate of duty	Description of vehicle
1	Motorcycles
4.00	
4.00	with an additional 85p for each person above 20 (including the driver) for which the vehicle has seating capacity.

**BUDGET—SECRET**

( 27 )

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1971

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	£ 14.00	£ —
2. Haulage vehicles, being showmen's vehicles	— 7½ tons 8 tons 10 tons	7½ tons 8 tons 10 tons —	137.00 164.00 193.00 193.00	— — — 30.00
3. Haulage vehicles not being showmen's vehicles	— 2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons	2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons —	163.00 293.00 424.00 553.00 676.00 676.00 906.00	— — — — — 115.00 130.00

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( 37 )

Department Statistics for Part II of Schedule 2 to Act of 1971

1.	2.		3.	4.	5.
	Weight of vehicle	Rate of duty			
Description of vehicle	Exceeding	Not exceeding	Initial	Additional for each ton or part of a ton in excess of the weight in column 3	
1. Agricultural machines; digging machines; mobile cranes; water trucks; winching machines; laborer's tractors	—	—	14.00	—	
2. Heavy vehicles, being showmen's vehicles	10 tons	—	143.00	—	20.00
	8 tons	10 tons	93.00	—	—
	7 tons	8 tons	84.00	—	—
	5 tons	7 tons	133.00	—	—
3. Heavy vehicles not being showmen's vehicles	10 tons	—	208.00	—	130.00
	8 tons	10 tons	178.00	—	—
	7 tons	8 tons	170.00	—	—
	5 tons	7 tons	223.00	—	—

**BUDGET—SECRET**

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PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1972

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
1. Agricultural machines; diggin-machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	£ 14·00	£ —
2. Haulage vehicles, being showmen's vehicles	— 7½ tons 8 tons 10 tons	7½ tons 8 tons 10 tons —	137·00 164·00 193·00 193·00	— — — 30·00
3. Haulage vehicles, not being showmen's vehicles	— 2 tons 4 tons 6 tons 7½ tons 8 tons	2 tons 4 tons 6 tons 7½ tons 8 tons —	147·00 262·00 374·00 489·00 603·00 603·00	— — — — — 130·00



BUDGET—SECRET

( 28 )

PROVISIONS SUBMITTED FOR PART B) OF SECTION 2 TO ACT OF 1973

1. Description of vehicle	2. Weight and/or axle load of vehicle		3. Rate of duty	4. Additional for each ton or part of a ton in excess of the weight in column 2
	Exceeding	Not exceeding		
1. Agricultural machines; diggers; machines; mobile cranes; works; trucks; mowing machines; harvesters; tractors	—	—	14-00	—
2. Heavy vehicles, being showmen's vehicles	15 tons	—	123-00	30-00
	8 tons	10 tons	123-00	—
	7½ tons	8 tons	124-00	—
	—	7½ tons	127-00	—
3. Heavy vehicles, not being showmen's vehicles	8 tons	—	202-00	130-00
	7½ tons	8 tons	202-00	—
	6 tons	7½ tons	202-00	—
	4 tons	6 tons	274-00	—
	3 tons	4 tons	282-00	—
	—	3 tons	287-00	—

**BUDGET—SECRET**

( 31 )

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 4 TO ACT OF 1971 AND ACT OF 1972

TABLE A

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
GENERAL RATES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	410	320	320
13	14	500	320	320
14	15	610	320	320
15	16	670	320	320
16	17	780	320	320
17	18	—	380	320
18	19	—	440	320
19	20	—	500	320
20	21	—	580	320
21	22	—	660	390
22	23	—	740	470
23	24	—	920	560
24	25	—	1,150	660
25	26	—	—	770
26	27	—	—	880
27	28	—	—	1,010
28	29	—	—	1,140
29	30	—	—	1,500
30	30.49	—	—	1,990

Provisions Relating to Part II of Schedule 6 to Act of 1971 and Act of 1972  
 TABLE A  
 Rates of Duty on Motor Goods Imported in Tonnage Equivalent Weight  
 Chapter 9-122

Rates of duty		Rates of weight of tonnage		
1	2	3	4	5
Four or more axle vehicles	Three axle vehicles	Two axle vehicles	One axle vehicles	Equivalent tonnage
1	4	4	tonnes	tonnes
200	320	410	13	13
300	330	500	14	13
400	330	610	15	14
500	330	710	16	15
600	330	800	17	15
700	300	—	18	16
800	400	—	19	16
900	500	—	20	17
1,000	600	—	21	17
1,100	600	—	22	18
1,200	700	—	23	18
1,300	800	—	24	19
1,400	1,100	—	25	19
1,500	—	—	26	20
1,600	—	—	27	20
1,700	—	—	28	21
1,800	—	—	29	21
1,900	—	—	30	22
2,000	—	—	30.49	22

**BUDGET—SECRET**

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TABLE A(1)

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	120
19	20	—	145	125
20	21	—	150	130
21	22	—	155	135
22	23	—	160	140
23	24	—	180	145
24	25	—	210	150
25	26	—	—	160
26	27	—	—	180
27	28	—	—	200
28	29	—	—	215
29	30	—	—	275
30	30.49	—	—	340



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TABLE A(2)

**RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	125
19	20	—	150	130
20	21	—	160	140
21	22	—	165	150
22	23	—	175	160
23	24	—	210	165
24	25	—	250	180
25	26	—	—	200
26	27	—	—	220
27	28	—	—	245
28	29	—	—	265
29	30	—	—	340
30	30.49	—	—	430

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TABLE VIII

RAISES ON ENTRY OF BROWN COLORED VEHICLES REGISTERED IN TEXAS STATES OTHER THAN TEXAS  
 RATES FOR BROWN'S CLASS VEHICLES

Rate of duty		Fixed gross weight of vehicle		
1.	2.	3.	4.	5.
Exceeding	Two tons	Three and one-half	Four and one-half	Five tons
and under	and under	and under	and under	and under
12	12	12	12	12
13	13	13	13	13
14	14	14	14	14
15	15	15	15	15
16	16	16	16	16
17	17	17	17	17
18	18	18	18	18
19	19	19	19	19
20	20	20	20	20
21	21	21	21	21
22	22	22	22	22
23	23	23	23	23
24	24	24	24	24
25	25	25	25	25
26	26	26	26	26
27	27	27	27	27
28	28	28	28	28
29	29	29	29	29
30	30	30	30	30
31	31	31	31	31
32	32	32	32	32
33	33	33	33	33
34	34	34	34	34
35	35	35	35	35
36	36	36	36	36
37	37	37	37	37
38	38	38	38	38
39	39	39	39	39
40	40	40	40	40

**BUDGET—SECRET**

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TABLE B

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

GENERAL RATES

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

TABLE B(1)

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

RATES FOR FARMERS' GOODS VEHICLES

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

TABLE B(2)

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

RATES FOR SHOWMEN'S GOODS VEHICLES

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
—	—	£ 70

**BUDGET—SECRET**





**BUDGET—SECRET**

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TABLE C

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	420	420	420
13	14	470	420	420
14	15	510	420	420
15	16	560	420	420
16	17	610	420	420
17	18	660	420	420
18	19	710	420	420
19	20	770	420	420
20	21	830	470	420
21	22	890	520	420
22	23	950	590	420
23	24	1,020	660	420
24	25	1,090	740	420
25	26	1,090	830	500
26	27	1,090	940	590
27	28	1,090	1,040	680
28	29	1,150	1,150	780
29	30	1,390	1,390	890
30	31	1,600	1,600	1,000
31	32	1,820	1,820	1,110
32	32.52	2,290	2,290	1,600
32.52	33	2,290	2,290	1,840
33	34	2,290	2,290	2,140
34	35	2,450	2,450	2,450
35	36	2,610	2,610	2,610
36	37	2,730	2,730	2,730
37	38	2,940	2,940	2,940

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TABLE C  
 RATES OF FUEL ON TRACTOR UNITS EQUIPPED WITH TANKS IN THE ARMY  
 AND NAVY ON 1 JULY 1945

Placed non weight of tractor unit		Type of duty		
1	2	3	4	5
Proceeding	Not proceeding	For 2 tanks not to be used with any number of units	For 2 tanks not to be used only with tank- trucks with non- fuel tank- trucks	For 2 tanks not to be used only with tank- trucks with non- fuel tank- trucks
degrees	tonnes	4	3	2
12	13	400	430	430
13	14	470	450	450
14	15	510	450	450
15	16	560	450	450
16	17	610	450	450
17	18	660	450	450
18	19	710	450	450
19	20	770	450	450
20	21	830	450	450
21	22	890	450	450
22	23	950	450	450
23	24	1,010	450	450
24	25	1,070	450	450
25	26	1,130	450	450
26	27	1,190	450	450
27	28	1,250	450	450
28	29	1,310	450	450
29	30	1,370	450	450
30	31	1,430	450	450
31	32	1,490	450	450
32	33	1,550	450	450
33	34	1,610	450	450
34	35	1,670	450	450
35	36	1,730	450	450
36	37	1,790	450	450
37	38	1,850	450	450
38	39	1,910	450	450
39	40	1,970	450	450
40	41	2,030	450	450
41	42	2,090	450	450
42	43	2,150	450	450
43	44	2,210	450	450
44	45	2,270	450	450
45	46	2,330	450	450
46	47	2,390	450	450
47	48	2,450	450	450
48	49	2,510	450	450
49	50	2,570	450	450
50	51	2,630	450	450
51	52	2,690	450	450
52	53	2,750	450	450
53	54	2,810	450	450
54	55	2,870	450	450
55	56	2,930	450	450
56	57	2,990	450	450
57	58	3,050	450	450
58	59	3,110	450	450
59	60	3,170	450	450
60	61	3,230	450	450
61	62	3,290	450	450
62	63	3,350	450	450
63	64	3,410	450	450
64	65	3,470	450	450
65	66	3,530	450	450
66	67	3,590	450	450
67	68	3,650	450	450
68	69	3,710	450	450
69	70	3,770	450	450
70	71	3,830	450	450
71	72	3,890	450	450
72	73	3,950	450	450
73	74	4,010	450	450
74	75	4,070	450	450
75	76	4,130	450	450
76	77	4,190	450	450
77	78	4,250	450	450
78	79	4,310	450	450
79	80	4,370	450	450
80	81	4,430	450	450
81	82	4,490	450	450
82	83	4,550	450	450
83	84	4,610	450	450
84	85	4,670	450	450
85	86	4,730	450	450
86	87	4,790	450	450
87	88	4,850	450	450
88	89	4,910	450	450
89	90	4,970	450	450
90	91	5,030	450	450
91	92	5,090	450	450
92	93	5,150	450	450
93	94	5,210	450	450
94	95	5,270	450	450
95	96	5,330	450	450
96	97	5,390	450	450
97	98	5,450	450	450
98	99	5,510	450	450
99	100	5,570	450	450

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TABLE C(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	165	135	135
20	21	170	135	135
21	22	175	140	135
22	23	180	145	135
23	24	190	150	135
24	25	200	155	140
25	26	200	160	145
26	27	200	170	150
27	28	200	180	165
28	29	200	195	175
29	30	235	235	195
30	31	265	265	210
31	32	300	300	230
32	32.52	370	370	305
32.52	33	610	610	610
33	34	710	710	710
34	35	810	810	810
35	36	860	860	860
36	37	900	900	900
37	38	970	970	970

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TABLE C

BASED ON DATA ON FOREIGN TRADE BALANCES OF FOREIGN BORN LABORERS  
AND NATIVE BORN LABORERS  
BASED ON FOREIGN TRADE BALANCES

Year	Foreign born laborers		Native born laborers	
	Net swelling	Net swelling	Net swelling	Net swelling
1917	120	120	120	120
1918	120	120	120	120
1919	120	120	120	120
1920	120	120	120	120
1921	120	120	120	120
1922	120	120	120	120
1923	120	120	120	120
1924	120	120	120	120
1925	120	120	120	120
1926	120	120	120	120
1927	120	120	120	120
1928	120	120	120	120
1929	120	120	120	120
1930	120	120	120	120
1931	120	120	120	120
1932	120	120	120	120
1933	120	120	120	120
1934	120	120	120	120
1935	120	120	120	120
1936	120	120	120	120
1937	120	120	120	120
1938	120	120	120	120
1939	120	120	120	120
1940	120	120	120	120
1941	120	120	120	120
1942	120	120	120	120
1943	120	120	120	120
1944	120	120	120	120
1945	120	120	120	120
1946	120	120	120	120
1947	120	120	120	120
1948	120	120	120	120
1949	120	120	120	120
1950	120	120	120	120
1951	120	120	120	120
1952	120	120	120	120
1953	120	120	120	120
1954	120	120	120	120
1955	120	120	120	120
1956	120	120	120	120
1957	120	120	120	120
1958	120	120	120	120
1959	120	120	120	120
1960	120	120	120	120
1961	120	120	120	120
1962	120	120	120	120
1963	120	120	120	120
1964	120	120	120	120
1965	120	120	120	120
1966	120	120	120	120
1967	120	120	120	120
1968	120	120	120	120
1969	120	120	120	120
1970	120	120	120	120
1971	120	120	120	120
1972	120	120	120	120
1973	120	120	120	120
1974	120	120	120	120
1975	120	120	120	120
1976	120	120	120	120
1977	120	120	120	120
1978	120	120	120	120
1979	120	120	120	120
1980	120	120	120	120
1981	120	120	120	120
1982	120	120	120	120
1983	120	120	120	120
1984	120	120	120	120
1985	120	120	120	120
1986	120	120	120	120
1987	120	120	120	120
1988	120	120	120	120
1989	120	120	120	120
1990	120	120	120	120
1991	120	120	120	120
1992	120	120	120	120
1993	120	120	120	120
1994	120	120	120	120
1995	120	120	120	120
1996	120	120	120	120
1997	120	120	120	120
1998	120	120	120	120
1999	120	120	120	120
2000	120	120	120	120
2001	120	120	120	120
2002	120	120	120	120
2003	120	120	120	120
2004	120	120	120	120
2005	120	120	120	120
2006	120	120	120	120
2007	120	120	120	120
2008	120	120	120	120
2009	120	120	120	120
2010	120	120	120	120
2011	120	120	120	120
2012	120	120	120	120
2013	120	120	120	120
2014	120	120	120	120
2015	120	120	120	120
2016	120	120	120	120
2017	120	120	120	120
2018	120	120	120	120
2019	120	120	120	120
2020	120	120	120	120
2021	120	120	120	120
2022	120	120	120	120
2023	120	120	120	120
2024	120	120	120	120
2025	120	120	120	120
2026	120	120	120	120
2027	120	120	120	120
2028	120	120	120	120
2029	120	120	120	120
2030	120	120	120	120

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TABLE C(2)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.  Exceeding	2.  Not exceeding	3.  For a tractor unit to be used with semi-trailers with any number of axles	4.  For a tractor unit to be used only with semi-trailers with not less than two axles	5.  For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	170	145	145
20	21	180	150	150
21	22	195	155	155
22	23	210	160	160
23	24	220	170	165
24	25	235	180	165
25	26	235	195	175
26	27	235	215	185
27	28	235	230	205
28	29	245	245	220
29	30	295	295	240
30	31	335	335	260
31	32	375	375	285
32	32.52	465	465	385
32.52	33	750	750	750
33	34	880	880	880
34	35	1,000	1,000	1,000
35	36	1,070	1,070	1,070
36	37	1,120	1,120	1,120
37	38	1,200	1,200	1,200

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TABLE 221

Number of Dollars on Various Dates Between 1940 and 1941  
and Various Other Dates  
Based on Estimated Costs Available

Date	Planned total weight of material		Per cent of total	Per cent of total
	1	2		
1940	100	100	100	100
1941	100	100	100	100
1942	100	100	100	100
1943	100	100	100	100
1944	100	100	100	100
1945	100	100	100	100
1946	100	100	100	100
1947	100	100	100	100
1948	100	100	100	100
1949	100	100	100	100
1950	100	100	100	100
1951	100	100	100	100
1952	100	100	100	100
1953	100	100	100	100
1954	100	100	100	100
1955	100	100	100	100
1956	100	100	100	100
1957	100	100	100	100
1958	100	100	100	100
1959	100	100	100	100
1960	100	100	100	100
1961	100	100	100	100
1962	100	100	100	100
1963	100	100	100	100
1964	100	100	100	100
1965	100	100	100	100
1966	100	100	100	100
1967	100	100	100	100
1968	100	100	100	100
1969	100	100	100	100
1970	100	100	100	100
1971	100	100	100	100
1972	100	100	100	100
1973	100	100	100	100
1974	100	100	100	100
1975	100	100	100	100
1976	100	100	100	100
1977	100	100	100	100
1978	100	100	100	100
1979	100	100	100	100
1980	100	100	100	100
1981	100	100	100	100
1982	100	100	100	100
1983	100	100	100	100
1984	100	100	100	100
1985	100	100	100	100
1986	100	100	100	100
1987	100	100	100	100
1988	100	100	100	100
1989	100	100	100	100
1990	100	100	100	100
1991	100	100	100	100
1992	100	100	100	100
1993	100	100	100	100
1994	100	100	100	100
1995	100	100	100	100
1996	100	100	100	100
1997	100	100	100	100
1998	100	100	100	100
1999	100	100	100	100
2000	100	100	100	100

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TABLE D

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	420	420	420
20	21	470	420	420
21	22	520	420	420
22	23	590	420	420
23	24	660	420	420
24	25	740	420	420
25	26	830	420	420
26	27	940	420	420
27	28	1,040	420	420
28	29	1,150	490	420
29	30	1,390	550	420
30	31	1,600	610	420
31	32	1,820	680	420
32	32.52	2,290	920	420
32.52	33	2,290	1,080	420
33	34	2,290	1,350	520
34	35	2,290	1,630	670
35	36	2,290	1,930	790
36	37	2,290	2,240	980
37	38	2,590	2,590	1,180





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TABLE D(1)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES**

**RATES FOR FARMERS' GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	135	135	135
20	21	135	135	135
21	22	140	135	135
22	23	145	135	135
23	24	150	135	135
24	25	155	135	135
25	26	160	140	135
26	27	170	150	135
27	28	180	160	145
28	29	195	170	155
29	30	235	190	165
30	31	265	205	185
31	32	300	225	205
32	32.52	370	300	220
32.52	33	370	355	220
33	34	445	445	270
34	35	535	535	350
35	36	635	635	410
36	37	740	740	510
37	38	855	855	615

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TABLE III

Mean and Range of Lengths of Larvae (mm) at Various Stages of Development, and Range of Total Lengths of Larvae and Pupae, in the Life History of the Fruit Fly, *Drosophila melanogaster*, in the Laboratory

Stage	Range of length (mm)			Mean length (mm)
	1	2	3	
Egg	0.11-0.12	0.11-0.12	0.11-0.12	0.115
1st instar	1.1-1.2	1.1-1.2	1.1-1.2	1.15
2nd instar	2.1-2.2	2.1-2.2	2.1-2.2	2.15
3rd instar	3.1-3.2	3.1-3.2	3.1-3.2	3.15
4th instar	4.1-4.2	4.1-4.2	4.1-4.2	4.15
5th instar	5.1-5.2	5.1-5.2	5.1-5.2	5.15
Pupa	6.1-6.2	6.1-6.2	6.1-6.2	6.15
Adult	7.1-7.2	7.1-7.2	7.1-7.2	7.15

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TABLE D(2)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	18	135	135	135
18	19	135	135	135
19	20	140	140	135
20	21	145	145	135
21	22	155	150	135
22	23	160	155	135
23	24	170	160	135
24	25	180	160	145
25	26	195	170	155
26	27	210	180	160
27	28	230	200	170
28	29	245	215	190
29	30	295	235	205
30	31	335	255	230
31	32	375	280	250
32	32.52	465	375	275
32.52	33	465	440	275
33	34	550	550	335
34	35	665	665	435
35	36	790	790	515
36	37	915	915	635
37	38	1,060	1,060	765

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36	38	40	42	44	46	48	50
37	39	41	43	45	47	49	51
38	40	42	44	46	48	50	52
39	41	43	45	47	49	51	53
40	42	44	46	48	50	52	54
41	43	45	47	49	51	53	55
42	44	46	48	50	52	54	56
43	45	47	49	51	53	55	57
44	46	48	50	52	54	56	58
45	47	49	51	53	55	57	59
46	48	50	52	54	56	58	60
47	49	51	53	55	57	59	61
48	50	52	54	56	58	60	62
49	51	53	55	57	59	61	63
50	52	54	56	58	60	62	64
51	53	55	57	59	61	63	65
52	54	56	58	60	62	64	66
53	55	57	59	61	63	65	67
54	56	58	60	62	64	66	68
55	57	59	61	63	65	67	69
56	58	60	62	64	66	68	70
57	59	61	63	65	67	69	71
58	60	62	64	66	68	70	72
59	61	63	65	67	69	71	73
60	62	64	66	68	70	72	74
61	63	65	67	69	71	73	75
62	64	66	68	70	72	74	76
63	65	67	69	71	73	75	77
64	66	68	70	72	74	76	78
65	67	69	71	73	75	77	79
66	68	70	72	74	76	78	80
67	69	71	73	75	77	79	81
68	70	72	74	76	78	80	82
69	71	73	75	77	79	81	83
70	72	74	76	78	80	82	84
71	73	75	77	79	81	83	85
72	74	76	78	80	82	84	86
73	75	77	79	81	83	85	87
74	76	78	80	82	84	86	88
75	77	79	81	83	85	87	89
76	78	80	82	84	86	88	90
77	79	81	83	85	87	89	91
78	80	82	84	86	88	90	92
79	81	83	85	87	89	91	93
80	82	84	86	88	90	92	94
81	83	85	87	89	91	93	95
82	84	86	88	90	92	94	96
83	85	87	89	91	93	95	97
84	86	88	90	92	94	96	98
85	87	89	91	93	95	97	99
86	88	90	92	94	96	98	100

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**PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACT OF 1971 AND ACT OF 1972**

Description of vehicle	Rate of duty
	£
1. Vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947 ... ..	60.00
2. Vehicles not included above ... ..	85.00

**PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACT OF 1971**

Description of vehicle	Rate of duty
	£
1. Vehicles first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland would have been so first registered as aforesaid under the Act as in force in Northern Ireland:	
(i) not exceeding 6 horse-power ... ..	5.00
(ii) exceeding 6 horse-power but not exceeding 9 horse-power—for each unit or part of a unit of horse-power ... ..	8.50
2. Other vehicles ... ..	85.00

(2) In the said Acts of 1971 and 1972, in subsection (5) of section 16 (trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7, for “£40” and “£8” there shall be substituted, respectively, “£42” and “£8.50”.

(3) In Part I of Schedule 4 to the Acts of 1971 and 1972 (annual rates of duty on goods vehicles)—

- (a) in paragraph 1(1), for “£170” there shall be substituted “£150”;
- (b) in paragraph 2, for “£360” there shall be substituted “£320”;
- (c) in paragraph 5—
  - (i) sub-paragraph (1)(b) shall cease to have effect; and
  - (ii) in sub-paragraph (3)(b), for “32 tonnes” and “32.52 tonnes” that shall be substituted, respectively, “37 tonnes” and “38 tonnes”;
- (d) in paragraph 6—
  - (i) in sub-paragraph (1), for “£60” there shall be substituted “£63”;
  - (ii) in sub-paragraph (2)(a), for “£100” there shall be substituted “£90”;
  - (iii) in sub-paragraph (2)(b), for “£130” there shall be substituted “£115”;
  - and
  - (iv) in sub-paragraph (4) for “£100” there shall be substituted “£90”.
  - (v) in sub-paragraph 4, for “£100” there shall be substituted “£90”.
- (e) in paragraph 7, for “£80” there shall be substituted “£85”;
- (f) after paragraph 14 there shall be inserted the paragraphs set out below.

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PROVISIONS SUGGESTED FOR PART II OF SUBCHAPTER 2 TO ACT OF 1971 AND ACT OF 1972

Rate of duty	Description of vehicle
2	1. Vehicles not exceeding seven horse-power, if registered under the Roads Act 1958 for the first time before 1st January 1971
50.00	
52.00	2. Vehicles not included above

PROVISIONS SUGGESTED FOR PART II OF SUBCHAPTER 2 TO ACT OF 1971

Rate of duty	Description of vehicle
2	1. Vehicles first registered under the Roads Act 1958 before 1st January 1967, or which if so first registered for taxation purposes had been effected in Northern Ireland would have been so first registered as shown under the Act as in force in Northern Ireland
2.00	(i) not exceeding 8 horse-power
8.00	(ii) exceeding 8 horse-power but not exceeding 9 horse-power—(a) each unit or part of a unit of horse-power
52.00	2. Other vehicles

(2) In the said Act of 1971 and 1972, in subsection (2) of section 16 (trade tax), including that subsection as set out in paragraph 17 of Part I of Schedule 7 to "1971" and "1972", there shall be substituted, respectively, "1971" and "1972".

(3) In Part I of Schedule 4 to the Act of 1971 and 1972, in the rate of duty on goods (vehicles)—

(a) in paragraph 1(a) for "£110" there shall be substituted "£150";

(b) in paragraph 2 for "£150" there shall be substituted "£200";

(c) in paragraph 3—

(i) sub-paragraph (1)(b) shall cease to have effect; and

(ii) in sub-paragraph (2)(a) for "25 tonnes" and "25 tonnes" there shall be substituted, respectively, "25 tonnes" and "20 tonnes";

(4) in paragraph 4—

(a) in sub-paragraph (1) for "£100" there shall be substituted "£150";

(b) in sub-paragraph (2)(a) for "£100" there shall be substituted "£150";

(c) in sub-paragraph (2)(b) for "£150" there shall be substituted "£175";

and

(d) in sub-paragraph (4) for "£100" there shall be substituted "£150";

(e) in sub-paragraph 4 for "£150" there shall be substituted "£200";

(5) in paragraph 7 for "150" there shall be substituted "200", and

(6) after paragraph 14 there shall be inserted the paragraphs set out below.

**BUDGET—SECRET**

( 53 )

**PARAGRAPHS INSERTED AFTER PARAGRAPH 14 OF SCHEDULE 4 TO ACT OF 1971  
AND ACT OF 1972**

*" Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles*

14A.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with two axles; and
  - (ii) which is to be used with semi-trailers with not less than two axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and the semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

**BUDGET—SECRET**



PARAGRAPH 100 AND OTHER PARAGRAPHS IN SECTION 4 TO ACT OF 1977  
AND ACT OF 1977

"These rules having been made with consideration of the fact that they will be referred to as with amendments during the first three days

14A-417 The language appears in any case when--

(b) a certain amount has been shown for a tractor with having two sets which it is to read only with such-conditions with two sets which

(c) the rate of duty paid on taking out the tractor is equal to or exceeds the rate of duty applicable to a tractor with having two sets--

(d) which has a rated net weight equal to the maximum rated weight at which a tractor unit having two sets may legally be used in Great Britain with a combination with two sets and

(e) which is to be used with such-tractor with two sets

(f) it is a case to which the paragraph applies, the tractor unit is read with a combination with two sets and when so read, the rated weight of the tractor unit and the combination together does not exceed the maximum rated weight mentioned in sub-paragraph (1)(b) above, the tractor unit shall, when so read, be taken to be licensed in accordance with the provisions of this Act

**BUDGET—SECRET**

( 55 )

*Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

14B.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
  - (ii) which is to be used with semi-trailers with any number of axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirement of this Act.”

(4) In sections 2(1)(c) of the Act of 1971 and 2(1)(d) of the Act of 1972 (seven day licences for certain vehicles), for sub-paragraphs (i) and (ii), there shall be substituted—

- “ (i) in respect of which duty is chargeable by reference to an annual rate applicable to haulage vehicles in accordance with the second and third categories in Part II of Schedule 3 to this Act or applicable to goods vehicles in accordance with Schedule 4 to this Act; and
- (ii) the unladen weight of which exceeds 11,176·5 kilograms.”.

(5) The provisions set out in this resolution as substituted for provisions of Schedule 4 to the Act of 1972 shall have effect in that Act with the substitution, for any reference to a plated gross weight or a plated train weight of a reference to, respectively, a relevant maximum weight and a relevant maximum train weight.

(6) Paragraphs (1) to (4) above apply in relation to licences taken out after 15th March 1983.

SECRET--SECRET

( 22 )

Tractor units having three or more axles shall have their axle weights limited to the axle weight limits specified in the following table:

TABLE 1. Axle weight limits for tractors.

(a) A tractor having three or more axles shall have its axle weights limited to the axle weight limits specified in the following table:

(b) The axle weight limits for tractors having three or more axles shall be the same as the axle weight limits for tractors having two axles.

(c) The axle weight limits for tractors having two axles shall be the same as the axle weight limits for tractors having one axle.

(d) The axle weight limits for tractors having one axle shall be the same as the axle weight limits for tractors having two axles.

(e) If in a case in which this paragraph applies, the tractor has a rear axle with a gross weight of 10,000 pounds or more, the axle weight of the front axle shall not exceed 10,000 pounds. If the tractor has a front axle with a gross weight of 10,000 pounds or more, the axle weight of the rear axle shall not exceed 10,000 pounds.

(f) In addition to the axle weight limits specified in this paragraph, the axle weight limits for tractors having three or more axles shall be the same as the axle weight limits for tractors having two axles.

(g) In addition to the axle weight limits specified in this paragraph, the axle weight limits for tractors having two axles shall be the same as the axle weight limits for tractors having one axle.

(h) The axle weight limits for tractors having one axle shall be the same as the axle weight limits for tractors having two axles.

(i) The axle weight limits for tractors having two axles shall be the same as the axle weight limits for tractors having three or more axles.

(j) Paragraph (a) of this section shall apply to tractors having three or more axles.

1003

**BUDGET—SECRET**

( 57 )

11. Income tax (charge and rates for 1983–84)

That—

(1) Income tax for the year 1983–84 shall be charged at the basic rate of 30 per cent; and—

- (a) in respect of so much of an individual's total income as exceeds £14,600 at such higher rates as are specified in the Table below; and
- (b) in respect of so much of the investment income included in an individual's total income as exceeds £7,100 at the additional rate of 15 per cent.

TABLE

<i>Part of excess over £14,600</i>						<i>Higher rate</i>
The first £2,600	...	...	...	...	...	40 per cent.
The next £4,600	...	...	...	...	...	45 per cent.
The next £7,100	...	...	...	...	...	50 per cent.
The next £7,100	...	...	...	...	...	55 per cent.
The remainder	...	...	...	...	...	60 per cent.

(2) Section 24(4) of the Finance Act 1980 (increase of basic rate limit, higher rate bands and investment income threshold) shall not apply for the year 1983–84.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

Income tax change and rates for 1983-84

- Just--
- (1) Income tax for the year 1983-84 shall be changed at the basic rate of 30 per cent and--
- (a) in respect of an individual's total income as exceeds £14,000 at such higher rates as are specified in the Table below; and
- (b) in respect of an amount of the investment income included in an individual's total income as exceeds £1,000 at the additional rate of 12 per cent.

Table

Part of excess over £14,000	Rate of excess
The first £2,500	40 per cent
The next £4,000	45 per cent
The next £2,500	50 per cent
The next £1,000	55 per cent
The remainder	60 per cent

- (2) Section 24(1) of the Income Tax Act 1983 (income of basic rate limit higher rate bands and investment income treatment) shall not apply for the year 1983-84.
- (3) This Section shall not require any change to be made to the income deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 1st May 1983.
- And it is hereby declared that it is expedient in the public interest that this Section should have effect subject to the provision of the Provisional Collection of Taxes Act 1983.

**BUDGET—SECRET**

( 59 )

12. Income tax (personal reliefs)

That—

(1) Section 24(5) of the Finance Act 1980 (increase of personal reliefs) shall not apply for the year 1983–84.

(2) In section 8 of the Income and Corporation Taxes Act 1970 (personal reliefs)—

(a) in subsection (1)(a) (married) for “£2,445” there shall be substituted “£2,795”;

(b) in subsection (1) (b) (single) and (2) (wife’s earned income relief) for “£1,565” there shall be substituted “£1,785”;

(c) in subsection (1A) (age allowance) for “£3,295” and “£2,070” there shall be substituted “£3,755” and “£2,360” respectively;

(d) in subsection (1B) (income limit for age allowance) for “£6,700” there shall be substituted “£7,600”.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

BUDGET--SECRET

( 29 )

12. Income tax (personal reliefs)

That--

(1) Section 24(2) of the Income Tax Act 1962 (increase of personal reliefs) shall not apply for the year 1982-83.

(2) In section 8 of the Income and Corporation Taxes Act 1970 (personal reliefs)--

(a) in subsection (1)(b) (widow's relief) for "£2,442" there shall be substituted "£2,792";

(b) in subsection (1) (single) and (2) (widow's earned income relief) for "£1,202" there shall be substituted "£1,482";

(c) in subsection (1A) (age allowance) for "£2,202" and "£2,070" there shall be substituted "£2,222" and "£2,090" respectively;

(d) in subsection (1B) (income limit for age allowance) for "£6,700" there shall be substituted "£7,000".

(3) This Amendment shall not require any change to be made in the amounts deductible or repayable under section 704 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 1st May 1982.

And it is hereby declared that it is expedient in the public interest that this Amendment should have effect under the provisions of the Provisional Collection of Taxes Act 1967.

**BUDGET—SECRET**

( 61 )

13. Income tax (widow's bereavement allowance)

That—

(1) In section 15A of the Income and Corporation Taxes Act 1970 (widow's bereavement allowance) for the words "for that year" there shall be substituted the following paragraphs—

"(a) for that year of assessment, and

(b) unless she marries again before the beginning of it, for the next following year of assessment".

(2) In section 36(8)(b)(i) of the Finance Act 1976 (deductions which are not transferable between husband and wife) for the words "and 14" there shall be substituted the words "14 and 15A"

(3) Paragraph (1) above has effect in any case where the widow's bereavement occurred or occurs in the year 1982-83 or in any subsequent year of assessment and paragraph (2) above has effect for the year 1983-84 and subsequent years of assessment.

(4) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**



SECRET-SECRET

( 2 )

is income tax (withholding) for the year 1954

1954

(1) In section 144 of the Internal Revenue Code (26 U.S.C. 144) it is provided that the amount of the withholding tax for the year 1954 shall be determined on the basis of the amount of the withholding tax for the year 1953.

(2) For the year 1954 the amount of the withholding tax shall be determined on the basis of the amount of the withholding tax for the year 1953.

(3) The amount of the withholding tax for the year 1954 shall be determined on the basis of the amount of the withholding tax for the year 1953.

(4) The amount of the withholding tax for the year 1954 shall be determined on the basis of the amount of the withholding tax for the year 1953.

(5) The amount of the withholding tax for the year 1954 shall be determined on the basis of the amount of the withholding tax for the year 1953.

(6) The amount of the withholding tax for the year 1954 shall be determined on the basis of the amount of the withholding tax for the year 1953.

And it is hereby declared that it is the policy of the United States Government to withhold information from the public concerning the operations of the Federal Reserve System.

**BUDGET—SECRET**

( 63 )

14. Relief for interest (limit for 1983-84)

That the limit imposed by paragraph 5 of Schedule 1 to the Finance Act 1974 shall, subject to any reduction to be made under that paragraph, be £30,000 for the year 1983-84.

**BUDGET—SECRET**

SECRET--SECRET

( 2 )

14. Report for interest on 1953-54

Just the last interest by paragraph 2 of Schedule I of the Finance Act 1953 shall  
be subject to any reduction in the amount which that paragraph is 100,000 for the year 1953-54  
1953-54

SECRET--SECRET

**BUDGET—SECRET**

( 65 )

15. Corporation tax (charge and rate for financial year 1982)

That corporation tax shall be charged for the financial year 1982 at the rate of 52 per cent.

**BUDGET—SECRET**

INDEX--REVERSE

( 22 )

13. Corporation tax (change and new rates for financial year 1982)  
That corporation tax shall be charged for the financial year 1982 at the rate of  
33 per cent

**BUDGET—SECRET**

( 67 )

16. Advance corporation tax (rate for financial year 1983)

That the rate of advance corporation tax for the financial year 1983 shall be three-sevenths.

**BUDGET—SECRET**

SECRET-SECRET

( 12 )

10. Advance corporation tax for financial year 1983

That the rate of advance corporation tax for the financial year 1983 shall be twice-  
as-much.

SECRET-SECRET

**BUDGET—SECRET**

( 69 )

17. Corporation tax (small companies)

That—

- (a) the small companies rate for the financial year 1982 shall be 38 per cent.; and
- (b) the fraction by reference to which corporation tax charged on income is reduced under section 95(2) of the Finance Act 1972 shall for that financial year be seven two-hundredths.

**BUDGET—SECRET**



NUMBER--THIRTY

( 3 )

THE COMPANY HAS BEEN ORGANIZED

—and

(a) The first company was for the period year 1911 and  
(b) The period by reference to which corporation was changed in income is defined  
under section 1371 of the Internal Revenue Code for the period year of  
such corporation.

**BUDGET—SECRET**

( 71 )

18. Assigned life policies and annuity contracts

That charges to income tax may be imposed by provisions about life policies and annuity contracts the rights conferred by which are or have at any time been assigned for money or money's worth.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 73 )

19. Benefits in kind

That charges to income tax may be imposed by provisions relating to—

- (a) the application of Chapter II of Part III of the Finance Act 1976 to scholarship income;
- (b) loans obtained by reason of a person's employment; and
- (c) dwellings occupied by directors and certain other employees by reason of their employment.

SECRET-SECRET

( 2 )

is known to him

That changes in income tax may be imposed by Congress relating to--  
(a) the application of Chapter 11 of Part III of the Income Tax Act 1976 to scholarship  
(b) some amount of income of a person's employment and  
(c) benefits received by directors and certain other employees by reason of their  
employment

SECRET-SECRET

**BUDGET—SECRET**

( 75 )

20. Pay as you earn (non-deducted sums)

That charges to income tax may be imposed by provisions relating to tax required to be deducted from a remuneration of directors and employees under section 204 of the Income and Corporation Taxes Act 1970.

**BUDGET—SECRET**

INDEX—GENERAL

( 2 )

20. Tax on non-resident income

That changes to income tax may be imposed by resolution relating to the required to be obtained from a transmission of interest and dividends under section 204 of the Income and Corporation Tax Act 1970

**BUDGET—SECRET**

( 77 )

21. Profit sharing schemes (increase of maximum share appropriation)

That in Chapter III of Part III of the Finance Act 1978 (approved profit sharing schemes)—

- (a) with respect to shares appropriated on or after 6th April 1983, subsections (1) and (2) of section 58 (shares in excess of initial market value of £1,250) shall have effect as if for “£1,250” there were substituted “the relevant amount”;
- (b) with effect from 6th April 1983, paragraph 1(4) of Schedule 9 (maximum initial market value of shares appropriated to one participant yearly) shall have effect as if for “£1,250” there were substituted “the relevant amount”; and
- (c) “the relevant amount” referred to in paragraphs (a) and (b) above shall be, in relation to a participant, an amount which is not less than £1,250 and not more than £5,000 but which, subject to that, is 10 per cent. of his salary for the year of assessment in question or the preceding year of assessment, whichever is the greater; and, for this purpose, a participant’s salary for a year of assessment shall mean such of the emoluments of the office or employment by virtue of which he is entitled to participate in the scheme as are liable to be paid in that year under deduction of tax pursuant to section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) after deducting therefrom amounts included by virtue of Chapter II of Part III of the Finance Act 1976 (benefits derived by directors and others from their employment).

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



21. That there is no evidence (in view of the fact that the...)

That in Chapter III of Part III of the Finance Act 1952 (referred to hereinafter as "the Act")...

(a) with respect to the amount of the... (b) with respect to the amount of the... (c) with respect to the amount of the...

(d) with respect to the amount of the... (e) with respect to the amount of the... (f) with respect to the amount of the...

(g) with respect to the amount of the... (h) with respect to the amount of the... (i) with respect to the amount of the...

(j) with respect to the amount of the... (k) with respect to the amount of the... (l) with respect to the amount of the...

(m) with respect to the amount of the... (n) with respect to the amount of the... (o) with respect to the amount of the...

(p) with respect to the amount of the... (q) with respect to the amount of the... (r) with respect to the amount of the...

(s) with respect to the amount of the... (t) with respect to the amount of the... (u) with respect to the amount of the...

(v) with respect to the amount of the... (w) with respect to the amount of the... (x) with respect to the amount of the...

(y) with respect to the amount of the... (z) with respect to the amount of the... (aa) with respect to the amount of the...

(ab) with respect to the amount of the... (ac) with respect to the amount of the... (ad) with respect to the amount of the...

(ae) with respect to the amount of the... (af) with respect to the amount of the... (ag) with respect to the amount of the...

(ah) with respect to the amount of the... (ai) with respect to the amount of the... (aj) with respect to the amount of the...

(ak) with respect to the amount of the... (al) with respect to the amount of the... (am) with respect to the amount of the...

(an) with respect to the amount of the... (ao) with respect to the amount of the... (ap) with respect to the amount of the...

(aq) with respect to the amount of the... (ar) with respect to the amount of the... (as) with respect to the amount of the...

(at) with respect to the amount of the... (au) with respect to the amount of the... (av) with respect to the amount of the...

**BUDGET—SECRET**

( 79 )

**22. Profit sharing schemes and share option schemes (approval)**

That provision may be made for varying the conditions for giving approval to, and withdrawing approval from, schemes under Schedule 9 to the Finance Act 1978 (profit sharing schemes) and Schedule 10 to the Finance Act 1980 (savings-related share option schemes).

**BUDGET—SECRET**

BRAD-CAL--SECRET

SECRET  
The following information was obtained from the records of the FBI (San Francisco Office) and is being furnished to you for your information. The information was obtained from the records of the FBI (San Francisco Office) and is being furnished to you for your information.

RE: [redacted] (San Francisco Office) (San Francisco Office)

( 2 )

BRAD-CAL--SECRET

**BUDGET—SECRET**

( 81 )

23. Group relief

That charges to corporation tax may be imposed by amendments relating to group relief.

**BUDGET—SECRET**

SECRET-SECRET

( 12 )

of Group 10

That change to corporation may be imposed by amendments relating to group  
10/10

SECRET-SECRET

**BUDGET—SECRET**

( 83 )

24. Capital allowances for dwelling-houses let on assured tenancies

That charges to income tax, corporation tax and capital gains tax may be made by provisions—

- (a) restricting allowances to approved bodies which are companies, within the meaning of the Corporation Tax Acts;
- (b) varying the circumstances in which an election can be made under paragraph 4 of Schedule 7 to the Capital Allowances Act 1968, as applied for the purposes of Schedule 12 to the Finance Act 1982; and
- (c) amending the definition of “capital allowance” in section 34(4) of the Capital Gains Tax Act 1979 so as to include an allowance under the said Schedule 12.

SECRET-SECRET

( 12 )

14. Capital allowances for machinery, plant and equipment

- That changes to income tax computation and capital gains tax may be made by providing—
- (a) continuing allowances in respect of assets which are disposed within the meaning of the Finance Act 1968;
  - (b) varying the maximum amount of such allowances and the manner of their payment in the Finance Act 1968, as applied for the purposes of Schedule 7 to the Capital Allowances Act 1968, as applied for the purposes of Schedule 12 to the Finance Act 1968; and
  - (c) amending the definition of "relevant allowance" in section 41 of the Capital Gains Tax Act 1965 so as to include an allowance under the said Schedule 12.

**BUDGET—SECRET**

( 85 )

25. Capital gains

That charges to capital gains tax and corporation tax may be imposed by provisions—

- (a) repealing sections 6, 8 and 9 of the Capital Gains Tax Act 1979;
- (b) relating to the case where a person becomes absolutely entitled to settled property as against trustees who are neither resident nor ordinarily resident in the United Kingdom;
- (c) relating to the meanings of “settlement”, “settlor” and “settled property” for the purposes of sections 80 to 84 of the Finance Act 1981; and
- (d) with respect to disposals after 31st March 1982, enabling elections to be made that certain holdings of securities of the same class shall be treated as single assets.





**BUDGET—SECRET**

( 87 )

**26. Capital transfer tax (burden of tax and payment by instalments)**

That charges to capital transfer tax may be imposed by provisions relating to—

- (a) the burden of capital transfer tax on the value transferred by a chargeable transfer made on death; and
- (b) the payment of tax by instalments.

SECRET--TOP SECRET

( 18 )

28. Capital transfer tax (based on tax not payment by instalment)

That charges or capital transfer tax may be imposed by provisions relating to—

- (a) the transfer of capital transfer tax on the value transferred by a chargeable transferor to a transferee;
- (b) the payment of tax by instalments.

**BUDGET—SECRET**

( 89 )

27. Oil taxation (receipts derived from, and expenditure in connection with, certain assets)

That provision may be made for bringing into charge to petroleum revenue tax certain sums received or receivable after 30th June 1982 in respect of assets used in connection with oil fields and for altering the reliefs available for certain expenditure incurred after that date in connection with such assets.

SECRET-SECRET

( 3 )

1. On 10/10/54, the following information was received in connection with the above mentioned case:

This information was obtained from a source who has provided reliable information in the past. It is stated that the above mentioned individual is currently residing in the United States and is in contact with certain individuals in the United States who are active in the Communist Party, U.S.A. It is stated that the above mentioned individual is currently residing in the United States and is in contact with certain individuals in the United States who are active in the Communist Party, U.S.A.

**BUDGET—SECRET**

( 91 )

**28. Oil taxation (abortive exploration expenditure)**

That provision may be made for the replacement, with respect to expenditure incurred after 15th March 1983, of the allowance under section 5 of the Oil Taxation Act 1975 in respect of abortive exploration expenditure and for the recovery of excess allowances given in respect of such expenditure.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 93 )

29. Relief from tax (incidental and consequential charges)

That it is expedient to authorise any incidental or consequential charges to any duty or tax (including charges having retrospective effect) which may arise from provisions designed in general to afford relief from tax.

**BUDGET—SECRET**



SECRET-SECRET

( 3 )

20. Relief from tax (individual and corporate) charges

This is to report to members any incident or development which is of any importance or interest to the members of the organization. It is to be noted that the organization is not a charitable organization and is not exempt from the provisions of the Internal Revenue Code. It is to be noted that the organization is not a charitable organization and is not exempt from the provisions of the Internal Revenue Code.

SECRET-SECRET

**BUDGET—SECRET**

( 95 )

**PROCEDURE RESOLUTIONS**

**PROCEDURE (INTEREST RATES FOR NATIONAL LOANS FUND):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in a Finance Bill, any Finance Bill of the present Session may contain provisions relating to the rates of interest applicable to loans made out of the National Loans Fund.

**PROCEDURE (NEW TOWN DEVELOPMENT LOANS):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain provision relating to the suspension of payments into the National Loans Fund, being payments by way of repayment of or interest on sums advanced to development corporations for new towns and the Development Board for Rural Wales.

**PROCEDURE (FUTURE TAXATION):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain the following provisions taking effect in a future year—

- (a) provisions imposing charges to corporation tax on companies resident in the United Kingdom which have interests in certain companies which are not so resident;
- (b) provisions relating to expenditure on the production and acquisition of films, tapes and discs;
- (c) provisions relating to expenditure on teletext receivers and adaptors;
- (d) provisions relating to deferment of liability for development land tax by virtue of section 19A of the Development Land Tax Act 1976;
- (e) provisions relating to the surcharge imposed by the National Insurance Surcharge Act 1976.

PROVISIONAL RESOLUTIONS

Provisional Resolution No. 1. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

Provisional Resolution No. 2. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

Provisional Resolution No. 3. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

(a) Provisional Resolution No. 4. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

(b) Provisional Resolution No. 5. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

(c) Provisional Resolution No. 6. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

(d) Provisional Resolution No. 7. The Government of the United Kingdom is committed to the principle of the free world in which the United Kingdom is a member. It is the policy of the Government to support the United Kingdom in the free world in which the United Kingdom is a member.

**BUDGET—SECRET**

( 97 )

FINANCE [MONEY]: *Queen's Recommendation signified*

That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise—

- (a) any increase in the sums to be issued out of the National Loans Fund with recourse to the Consolidated Fund which is attributable to any provision of that Act enabling the Treasury to pay supplements in respect of sums borrowed on terms set out in the prospectus for Save As You Earn Savings Contracts (Third Issue) or in the prospectus for Index-Linked National Savings Certificates Retirement Issue;
- (b) provision for suspending payments by way of repayment of or interest on sums—
  - (i) falling within section 60(a) of the New Towns Act 1981 or borrowed by the Development Board for Rural Wales under section 9(2)(a) of the Development of Rural Wales Act 1976 for the purposes of the Board's function in respect of the development of new towns;
  - (ii) specified by the Treasury; and
  - (iii) not exceeding in aggregate £1,250 million;and for suspending the accrual of interest in respect of such sums.

**BUDGET—SECRET**



XXX—D(2)

\_\_\_\_\_  
*9 March, 1983*  
\_\_\_\_\_

**BUDGET—SECRET**

**BUDGET—SECRET**

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# BUDGET - SECRET

COPY NO 5

*prep.*

## BUDGET RESOLUTIONS

I attach the semi-final print of the Budget Resolutions.

2. Any comments should reach Parliamentary Counsel (Mr Graham 273-5029) direct please by no later than noon on Monday 14 March. The final print will go to the printers at 4.00 pm that day.

K F MURPHY  
FP1  
11 March 1983

# BUDGET - SECRET



PROJECT REPORT

10

PROJECT REPORT

**BUDGET—SECRET**

**DRAFT  
RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER**

**15th MARCH 1983**

**BUDGET—SECRET**



**BUDGET—SECRET**

**DRAFT  
RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER**

**15 MARCH 1983**

**BUDGET—SECRET**

BUDGET-SECRET

DRAFT  
RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER

15 MARCH 1983

BUDGET-SECRET

**BUDGET—SECRET**

( 3 )

**Mr. Chancellor of the Exchequer**

**PROVISIONAL COLLECTION OF TAXES:** That pursuant to section 5 of the Provisional Collection of Taxes Act 1968 provisional statutory effect shall be given to the following Motions:—

- (a) Spirits (Motion No. 2)
- (b) Beer (Motion No. 3)
- (c) Wine (Motion No. 4)
- (d) Made-wine (Motion No. 5)
- (e) Cider (Motion No. 6)
- (f) Tobacco products (Motion No. 7)
- (g) Hydrocarbon oil (Motion No. 10)
- (h) Vehicles excise duty (Motion No. 11)

**BUDGET—SECRET**



**BUDGET—SECRET**

( 5 )

**ARRANGEMENT OF WAYS AND MEANS RESOLUTIONS**

1. Amendment of the law.
2. Spirits.
3. Beer.
4. Wine.
5. Made-wine.
6. Cider.
7. Tobacco products.
8. Gaming machine licence duty.
9. Bingo duty.
10. Hydrocarbon oil.
11. Vehicles excise duty.
12. Income tax (charge and rates for 1983–84).
13. Income tax (personal reliefs).
14. Income tax (widows' bereavement allowance).
15. Relief for interest (limit for 1983–84).
16. Corporation tax (charge and rate for financial year 1982).
17. Advance corporation tax (rate for financial year 1983).
18. Corporation tax (small companies).
19. Assigned life policies and annuity contracts.
20. Benefits in kind (scholarships).
21. Profit-sharing schemes (increase of maximum share appropriation).
22. Profit-sharing schemes and share option schemes (approval).
23. Group relief.
24. Capital allowances for dwelling-houses let on assured tenancies.
25. Capital gains.
26. Capital transfer tax (burden of tax and payment by instalments).
27. Oil taxation (receipts derived from, and expenditure in connection with, certain assets).
28. Oil taxation (abortive exploration expenditure).
29. Relief from tax (incidental and consequential charges).



ASSESSMENT OF WAYS AND MEANS RESOLUTIONS

- 1. Amendment of the law.
- 2. Gifts.
- 3. Bonds.
- 4. Wines.
- 5. Inheritance.
- 6. Taxes.
- 7. Tobacco products.
- 8. Gaming machine license duty.
- 9. Stamp duty.
- 10. Excise duty on alcohol.
- 11. Vehicle excise duty.
- 12. Income tax changes and rate for 1983-84.
- 13. Income tax (personal reliefs).
- 14. Income tax (allowances, exemption allowances).
- 15. Relief for interest (limit for 1983-84).
- 16. Corporation tax (changes and rate for financial year 1983).
- 17. Assessment procedure for (rate for financial year 1983).
- 18. Corporation tax (small companies).
- 19. Assessment of profits and annual accounts.
- 20. Relief in kind for directors.
- 21. Profit-sharing schemes (transfer of maximum share appropriations).
- 22. Profit-sharing schemes and share option schemes (approval).
- 23. Group relief.
- 24. Capital allowances for dwelling-houses for an interest transfer.
- 25. Capital gains.
- 26. Capital transfer tax (method of tax and payment by instalments).
- 27. Oil taxation (reliefs, duties, loans, and expenditure in connection with certain assets).
- 28. Oil taxation (exemption expenditure).
- 29. Relief from tax (fundamental and consequential changes).

**BUDGET—SECRET**

( 7 )

1. Amendment of the law

That it is expedient to amend the law with respect to the National Debt and the public revenue and to make further provision in connection with finance; but this Resolution does not extend to the making of—

- (a) any amendment with respect to value added tax so as to provide—
  - (i) for zero-rating or exempting any supply;
  - [(ii) for refunding any amount of tax;]
  - (iii) for varying the rate of that tax otherwise than in relation to all supplies and importations; or
  - (iv) for any relief other than relief applying to goods of whatever description or services of whatever description; or
- (b) any amendment relating to the surcharge imposed by the National Insurance Surcharge Act 1976 and applying to some only of the persons by or in respect of whom the surcharge is payable.



**BUDGET—SECRET**

( 9 )

2. Spirits

That, as from 16th March 1983, the rate of duty specified in section 5 of the Alcoholic Liquor Duties Act 1979 shall be increased from £14·47 per litre of alcohol in the spirits to £15·19 per litre of alcohol in the spirits.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

SECRET--SECRET

( 2 )

Article 2

That as from 1st March 1953, the rate of duty specified in section 2 of the Alcoholic Liquor Duties Act 1952 shall be increased from 12s-6d per litre of alcohol in the spirits to 15s-6d per litre of alcohol in the spirits.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect; and the provisions of the Revenue Act 1952 of 1952.

SECRET--SECRET

**BUDGET—SECRET**

( 11 )

3. Beer

That, as from 16th March, 1983, the rates of duty specified in section 36 of the Alcoholic Liquor Duties Act 1979 shall be increased—

- (a) from £20·40 for each hectolitre to £21·60 for each hectolitre; and
- (b) from £0·68 for each additional degree of original gravity exceeding 1030 degrees to £0·72 for each such additional degree.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

MEMORANDUM—REVENUE

( 11 )

2 1924

That on June 1st 1924, the rate of duty specified in section 30 of the  
Alcoholic Liquor Tax Act 1917 shall be increased—  
to 25% on the total amount of duty payable on  
the same as if the rate specified in section 30 of the  
Alcoholic Liquor Tax Act 1917 were 25% in excess of the  
rate specified in section 30 of the Alcoholic Liquor Tax Act 1917  
and it is hereby declared that it is expedient in the public interest that this  
should have effect as if it were the provision of the Alcoholic Liquor Tax Act 1917  
as amended.

**BUDGET—SECRET**

( 13 )

4. Wine

That, as from 16th March 1983, the rates of duty under section 54 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of wine	Rates of duty per hectolitre
	£
Wine of a strength—	
not exceeding 15 per cent ... ..	113.00
exceeding 15 but not exceeding 18 per cent ... ..	145.90
exceeding 18 but not exceeding 22 per cent ... ..	171.70
exceeding 22 per cent ... ..	171.70 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 22 per cent;
	each of the above rates of duty being, in the case of sparkling wine, increased by £24.80 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



BUDGET--SECRET

( 13 )

Wine

That as from 1934 with effect from the 1st of July under section 24 of the Alcohol Act 1934 the rates of duty shall be as follows--

Rates of duty per hectolitre	Description of wine
<p>113 00 143 00 173 00 173 00</p> <p>113 00 for every 1 per cent in excess of 15 per cent, 15 per cent of the above rate of duty being in the case of sparkling wine increased to 124 00 per hectolitre.</p>	<p>Wine of a strength not exceeding 17 per cent alcohol by volume, 113 00 per hectolitre, and exceeding 17 per cent and not exceeding 20 per cent alcohol by volume, 143 00 per hectolitre, and exceeding 20 per cent and not exceeding 22 per cent alcohol by volume, 173 00 per hectolitre.</p>

That it is hereby declared that it is expedient in the public interest that the provisions of the above Act should have effect under the provisions of the Provincial Collection of Taxes Act 1932.

**BUDGET—SECRET**

( 15 )

5. Made-wine

That, as from 16th March 1983, the rates of duty under section 55 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of made-wine	Rates of duty per hectolitre
	£
Made-wine of a strength—	
not exceeding 10 per cent ... ..	79.30
exceeding 10 but not exceeding 15 per cent ... ..	109.80
exceeding 15 but not exceeding 18 per cent ... ..	135.20
exceeding 18 per cent ... ..	135.20 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 18 per cent;
	each of the above rates of duty being, in the case of sparkling made-wine, increased by £11.35 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

REPORT—SECRET

( 12 )

2. 1943-1944

That as from 1943 there was a total of 100,000 gallons of alcohol...

Name of duty	Description of duty
100 00	...
100 00	...
100 00	...
100 00	...
100 00	...
100 00	...
100 00	...
100 00	...

And it is hereby declared that it is expedient in the public interest that the Resolution...

**BUDGET—SECRET**

( 17 )

6. Cider

That, as from 16th March 1983, the rate of duty specified in section 62(1) of the Alcoholic Liquor Duties Act 1979 shall be increased from £8·16 per hectolitre to £9·69 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

SECRET-SECRET

( 17 )

SECRET

That as from 1951 (1952) the rate of duty specified in section 6(1) of the  
Alcoholic Liquor Duties Act 1950 shall be increased from 12-10 per centum to 15 per  
centum.

And it is hereby declared that it is expedient in the public interest that this  
should have effect from the beginning of the financial year 1951-52.

SECRET-SECRET

**BUDGET—SECRET**

( 19 )

7. Tobacco products

That, as from 18th March 1983, for the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted the following Table—

“ TABLE

1. Cigarettes	...	...	...	...	An amount equal to 21 per cent. of the retail price plus £21·67 per thousand cigarettes.
2. Cigars	...	...	...	...	£40·85 per kilogram.
3. Hand-rolling tobacco	...	...	...	...	£35·40 per kilogram.
4. Other smoking tobacco and chewing tobacco	...	...	...	...	£24·95 per kilogram.”

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

BUDGET—SECRET

[ 12 ]

3. Tobacco products

That on 1st July 1963, for the Table in Schedule I to the Tobacco Products Duty Act 1952 there shall be substituted the following Table—

Table

	1. Cigarettes	2. Cigars	3. Hand-rolling tobacco	4. Other smoking tobacco and chewing tobacco
An amount equal to 21 per cent. of the retail price plus 23-62 per cent. duty	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...

And it is hereby declared that it is expedient in the public interest that this resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

( 21 )

**8. Gaming machine licence duty**

That new provision may be made with respect to gaming machine licence duty.



SECRET-SECRET

( 2 )

B. Gaming machine license duty

That new provision may be made with respect to gaming machine license duty.

SECRET-SECRET

**BUDGET—SECRET**

( 23 )

9. Bingo duty

That new provision may be made with respect to bingo duty.

**BUDGET—SECRET**

SECRET--SECRET

( S )

SECRET--SECRET

That new provision may be made with respect to being done.

SECRET--SECRET

**BUDGET—SECRET**

( 25 )

10. Hydrocarbon oil.

That, as from six o'clock in the evening of 15 March 1983, the rates of duty specified in section 6(1) of the Hydrocarbon Oil Duties Act 1979 shall be increased—

(a) in the case of light oil, from £0·1554 a litre to £0·1630 a litre; and

(b) in the case of heavy oil, from £0·1325 a litre to £0·1382 a litre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**

BUDGET-SECRET

( 22 )

19. Hydrocarbon oil.

That as from six months in the coming year at least 1944, the rates of duty specified in section 6(1) of the Hydrocarbon Oil Duties Act 1939 shall be increased—  
(a) in the case of light oil from 10 to 15% a year; and  
(b) in the case of heavy oil from 10 to 15% a year to 20-15% a year.  
And it is hereby declared that it is expedient in the public interest that this Resolution should have retrospective effect from the beginning of the Provisional Collection of Taxes Act 1940.

BUDGET-SECRET

**BUDGET—SECRET**

( 27 )

11. Vehicles excise duty.

That the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 shall have effect with the amendments set out below.

But this Resolution shall not authorise the making of amendments which would result in different provisions being in force in different parts of Great Britain.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

(1) In the said Acts of 1971 and 1972, for the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out below

**PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 1 TO ACT OF 1971 AND ACT OF 1972**

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres ... ..	8.50
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger ... ..	17.00
3. Bicycles tricycles not in the foregoing paragraphs ... ..	34.00

**PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 2 TO ACT OF 1971 AND ACT OF 1972**

Description of vehicle	Rate of duty
Hackney carriages ... ..	£ 42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

BUDGET--SECRET

( 2 )

11. Vehicle--Special

That the Vehicle (Special) for 1971 and the Vehicle (Special) for 1972 (Special) 1971 and 1972, which were the amounts are set below.

The Vehicle (Special) for 1971 and the Vehicle (Special) for 1972 (Special) 1971 and 1972, which were the amounts are set below.

That the Vehicle (Special) for 1971 and the Vehicle (Special) for 1972 (Special) 1971 and 1972, which were the amounts are set below.

(1) In the case of 1971 and 1972, the amounts in Part II of Schedule I to 3 (amount rates of duty) have been determined as follows:

Provision: Section 11 of Part II of Schedule I to Act of 1971 and Section 11 of Part II of Schedule I to Act of 1972

Rate of duty	Description of vehicle
2	1. Vehicle and tractor of which the cylinder capacity of the engine does not exceed 100 cubic centimeters.
17.50	2. Vehicle of which the cylinder capacity of the engine exceeds 100 cubic centimeters but does not exceed 1000 cubic centimeters, except those in the following paragraphs and vehicles which have a cylinder capacity of more than 1000 cubic centimeters and which are used for the carriage of a driver or passenger.
34.00	3. Vehicle which are in the following paragraphs.

Provision: Section 11 of Part II of Schedule I to Act of 1971 and Section 11 of Part II of Schedule I to Act of 1972

Rate of duty	Description of vehicle
42.00 with an additional 8% for each person above 10 (including the driver) for which the vehicle has seating capacity.	Motorcycles.

**BUDGET—SECRET**

( 29 )

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1971 AND ACT OF 1972

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	£ 14.00	£ —
2. Haulage vehicles, being showmen's vehicles	— 7½ tons 8 tons 10 tons	7½ tons 8 tons 10 tons —	137.00 164.00 193.00 193.00	— — — 30.00
3. Haulage vehicles not being showmen's vehicles	— 2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons	2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons —	163.00 293.00 424.00 553.00 676.00 676.00 906.00	— — — — — 115.00 130.00





**BUDGET—SECRET**

( 31 )

PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 4 TO ACT OF 1971 AND ACT OF 1972

TABLE A

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
GENERAL RATES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	410	320	320
13	14	500	320	320
14	15	610	320	320
15	16	670	320	320
16	17	780	320	320
17	18	—	380	320
18	19	—	440	320
19	20	—	500	320
20	21	—	580	320
21	22	—	660	390
22	23	—	740	470
23	24	—	920	560
24	25	—	1,150	660
25	26	—	—	770
26	27	—	—	880
27	28	—	—	1,010
28	29	—	—	1,140
29	30	—	—	1,500
30	30.49	—	—	1,990

BUDGET—BRIEF

( 31 )

PROVINCIAL GOVERNMENT NEW YORK 11th DISTRICT 4th Year of 1937 and Act of 1935  
 TABLE A  
 RATES OF DUTY ON IMPORTS FROM FOREIGN COUNTRIES IN FISCAL YEAR 1937  
 (General Rates)

Rates of duty		Rated gross weight of value		
1	2	3	4	5
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle
tonnes	tonnes	2	2	2
13	13	410	330	330
13	14	390	330	330
14	14	410	330	330
15	15	410	330	330
16	16	390	330	330
17	17	390	330	330
18	18	—	330	330
19	19	—	440	330
20	20	—	330	330
21	21	—	330	330
22	22	—	330	330
23	23	—	330	330
24	24	—	330	330
25	25	—	1,130	330
26	26	—	—	330
27	27	—	—	330
28	28	—	—	330
29	29	—	—	330
30	30	—	—	330
30.43	30.43	—	—	1,330

**BUDGET—SECRET**

( 33 )

TABLE A(1)

**RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
RATES FOR FARMERS' GOODS VEHICLES**

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	4. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	120
19	20	—	145	125
20	21	—	150	130
21	22	—	155	135
22	23	—	160	140
23	24	—	180	145
24	25	—	210	150
25	26	—	—	160
26	27	—	—	180
27	28	—	—	200
28	29	—	—	215
29	30	—	—	275
30	30.49	—	—	340

BUDGET--SECRET

( 28 )

Table A10

BASES OF DATA ON RICE GRAIN YIELDS BY STATES IN THIRTY-FIVE CROPS YEARS  
BASED ON FARMERS' OWN RECORDS

Plant grain weight of variety		Year of crop		
1	2	3	4	5
Planting	Year	Two acre	Three acre	Four or more
acres	acres	acres	acres	acres
10	10	130	130	130
11	11	140	150	130
12	12	145	150	130
13	13	150	150	130
14	14	150	150	130
15	15	150	150	130
16	16	150	150	130
17	17	150	150	130
18	18	150	150	130
19	19	150	150	130
20	20	150	150	130
21	21	150	150	130
22	22	150	150	130
23	23	150	150	130
24	24	150	150	130
25	25	150	150	130
26	26	150	150	130
27	27	150	150	130
28	28	150	150	130
29	29	150	150	130
30	30	150	150	130
31	31	150	150	130
32	32	150	150	130
33	33	150	150	130
34	34	150	150	130
35	35	150	150	130
36	36	150	150	130
37	37	150	150	130
38	38	150	150	130
39	39	150	150	130
40	40	150	150	130

**BUDGET—SECRET**

( 35 )

TABLE A(2)

**RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	4. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	125
19	20	—	150	130
20	21	—	160	140
21	22	—	165	150
22	23	—	175	160
23	24	—	210	165
24	25	—	250	180
25	26	—	—	200
26	27	—	—	220
27	28	—	—	245
28	29	—	—	265
29	30	—	—	340
30	30.49	—	—	430

BUDGET—SECRET

( 2 )

TABLE XII

PAID BY DUTY ON BOND (GOOD VOUCHER) IN 1954 IN LOWER PAYERS GROUP (WHOLE)  
MAY BE THE BONDMAN'S GOOD VOUCHER

PAID BY DUTY ON BOND (GOOD VOUCHER)		MAY BE THE BONDMAN'S GOOD VOUCHER	
1	2	3	4
PAID BY DUTY ON BOND (GOOD VOUCHER)	PAID BY DUTY ON BOND (GOOD VOUCHER)	PAID BY DUTY ON BOND (GOOD VOUCHER)	PAID BY DUTY ON BOND (GOOD VOUCHER)
120	120	120	120
130	130	130	130
140	140	140	140
150	150	150	150
160	160	160	160
170	170	170	170
180	180	180	180
190	190	190	190
200	200	200	200
210	210	210	210
220	220	220	220
230	230	230	230
240	240	240	240
250	250	250	250
260	260	260	260
270	270	270	270
280	280	280	280
290	290	290	290
300	300	300	300
310	310	310	310
320	320	320	320
330	330	330	330
340	340	340	340
350	350	350	350
360	360	360	360
370	370	370	370
380	380	380	380
390	390	390	390
400	400	400	400
410	410	410	410
420	420	420	420
430	430	430	430
440	440	440	440
450	450	450	450
460	460	460	460
470	470	470	470
480	480	480	480
490	490	490	490
500	500	500	500
510	510	510	510
520	520	520	520
530	530	530	530
540	540	540	540
550	550	550	550
560	560	560	560
570	570	570	570
580	580	580	580
590	590	590	590
600	600	600	600
610	610	610	610
620	620	620	620
630	630	630	630
640	640	640	640
650	650	650	650
660	660	660	660
670	670	670	670
680	680	680	680
690	690	690	690
700	700	700	700
710	710	710	710
720	720	720	720
730	730	730	730
740	740	740	740
750	750	750	750
760	760	760	760
770	770	770	770
780	780	780	780
790	790	790	790
800	800	800	800
810	810	810	810
820	820	820	820
830	830	830	830
840	840	840	840
850	850	850	850
860	860	860	860
870	870	870	870
880	880	880	880
890	890	890	890
900	900	900	900
910	910	910	910
920	920	920	920
930	930	930	930
940	940	940	940
950	950	950	950
960	960	960	960
970	970	970	970
980	980	980	980
990	990	990	990
1000	1000	1000	1000

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TABLE B

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**GENERAL RATES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**RATES FOR FARMERS' GOODS VEHICLES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
—	—	£ 70



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TABLE II

SUPPLEMENTARY RATES OF DUTY ON BULKY GOODS VEHICLES OVER 12 TONS FOR DRAWING TABLES EXCEPTED & TONNAGE PLATING GOODS WITHOUT

GROSS RATES

Duty equivalent	Gross weight of trailer	
	Exceeding	Not exceeding
2	10 tons	10 tons
70	4	8
90	8	10
115	10	12
160	12	14
300	14	—

SUPPLEMENTARY RATES OF DUTY ON BULKY GOODS VEHICLES OVER 12 TONS FOR DRAWING TABLES EXCEPTED & TONNAGE PLATING GOODS WITHOUT

RATES FOR DRAWING TABLES VEHICLES

Duty equivalent	Gross weight of trailer	
	Exceeding	Not exceeding
2	10 tons	10 tons
70	4	8
90	8	10
115	10	12
160	12	14
300	14	—

SUPPLEMENTARY RATES OF DUTY ON BULKY GOODS VEHICLES OVER 12 TONS FOR DRAWING TABLES EXCEPTED & TONNAGE PLATING GOODS WITHOUT

RATES FOR DRAWING TABLES VEHICLES

Duty equivalent	Gross weight of trailer	
	Exceeding	Not exceeding
2	—	—
70	—	—

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TABLE C

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1. Exceeding	2. Not exceeding	3. For a tractor unit to be used with semi-trailers with any number of axles	4. For a tractor unit to be used only with semi-trailers with not less than two axles	5. For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	420	420	420
13	14	470	420	420
14	15	510	420	420
15	16	560	420	420
16	17	610	420	420
17	18	660	420	420
18	19	710	420	420
19	20	770	420	420
20	21	830	470	420
21	22	890	520	420
22	23	950	590	420
23	24	1,020	660	420
24	25	1,090	740	420
25	26	1,090	830	500
26	27	1,090	940	590
27	28	1,090	1,040	680
28	29	1,150	1,150	780
29	30	1,390	1,390	890
30	31	1,600	1,600	1,000
31	32	1,820	1,820	1,110
32	32.52	2,290	2,290	1,600
32.52	33	2,290	2,290	1,840
33	34	2,290	2,290	2,140
34	35	2,450	2,450	2,450
35	36	2,610	2,610	2,610
36	37	2,730	2,730	2,730
37	38	2,940	2,940	2,940



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TABLE C(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	165	135	135
20	21	170	135	135
21	22	175	140	135
22	23	180	145	135
23	24	190	150	135
24	25	200	155	135
25	26	200	160	135
26	27	200	170	145
27	28	200	180	155
28	29	200	195	160
29	30	235	235	170
30	31	265	265	190
31	32	300	300	210
32	32.52	370	370	295
32.52	33	370	370	340
33	34	395	395	395
34	35	455	455	455
35	36	485	485	485
36	37	505	505	505
37	38	545	545	545

Percent	Percent	Percent	Percent	Percent	Percent	Percent
71	11	38	14	1	1	1
26	31	35	14	1	1	1
27	32	36	15	1	1	1
28	33	37	16	1	1	1
29	34	38	17	1	1	1
30	35	39	18	1	1	1
31	36	40	19	1	1	1
32	37	41	20	1	1	1
33	38	42	21	1	1	1
34	39	43	22	1	1	1
35	40	44	23	1	1	1
36	41	45	24	1	1	1
37	42	46	25	1	1	1
38	43	47	26	1	1	1
39	44	48	27	1	1	1
40	45	49	28	1	1	1
41	46	50	29	1	1	1
42	47	51	30	1	1	1
43	48	52	31	1	1	1
44	49	53	32	1	1	1
45	50	54	33	1	1	1
46	51	55	34	1	1	1
47	52	56	35	1	1	1
48	53	57	36	1	1	1
49	54	58	37	1	1	1
50	55	59	38	1	1	1
51	56	60	39	1	1	1
52	57	61	40	1	1	1
53	58	62	41	1	1	1
54	59	63	42	1	1	1
55	60	64	43	1	1	1
56	61	65	44	1	1	1
57	62	66	45	1	1	1
58	63	67	46	1	1	1
59	64	68	47	1	1	1
60	65	69	48	1	1	1
61	66	70	49	1	1	1
62	67	71	50	1	1	1
63	68	72	51	1	1	1
64	69	73	52	1	1	1
65	70	74	53	1	1	1
66	71	75	54	1	1	1
67	72	76	55	1	1	1
68	73	77	56	1	1	1
69	74	78	57	1	1	1
70	75	79	58	1	1	1
71	76	80	59	1	1	1
72	77	81	60	1	1	1
73	78	82	61	1	1	1
74	79	83	62	1	1	1
75	80	84	63	1	1	1
76	81	85	64	1	1	1
77	82	86	65	1	1	1
78	83	87	66	1	1	1
79	84	88	67	1	1	1
80	85	89	68	1	1	1
81	86	90	69	1	1	1
82	87	91	70	1	1	1
83	88	92	71	1	1	1
84	89	93	72	1	1	1
85	90	94	73	1	1	1
86	91	95	74	1	1	1
87	92	96	75	1	1	1
88	93	97	76	1	1	1
89	94	98	77	1	1	1
90	95	99	78	1	1	1
91	96	100	79	1	1	1
92	97		80	1	1	1
93	98		81	1	1	1
94	99		82	1	1	1
95	100		83	1	1	1
96			84	1	1	1
97			85	1	1	1
98			86	1	1	1
99			87	1	1	1
100			88	1	1	1

Percent (total weight of percent out)      Percent of total

Percent (total weight of percent out)      Percent of total

Percent (total weight of percent out)      Percent of total

Percent (total weight of percent out)      Percent of total

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TABLE C(2)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	170	140	135
20	21	180	145	135
21	22	195	155	135
22	23	210	160	145
23	24	220	170	155
24	25	235	180	160
25	26	235	195	170
26	27	235	215	180
27	28	235	230	190
28	29	245	245	205
29	30	295	295	215
30	31	335	335	235
31	32	375	375	255
32	32.52	465	465	365
32.52	33	465	465	425
33	34	490	490	490
34	35	565	565	565
35	36	600	600	600
36	37	625	625	625
37	38	675	675	675



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TABLE D

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES

GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	420	420	420
20	21	470	420	420
21	22	520	420	420
22	23	590	420	420
23	24	660	420	420
24	25	740	420	420
25	26	830	420	420
26	27	940	420	420
27	28	1,040	420	420
28	29	1,150	490	420
29	30	1,390	550	420
30	31	1,600	610	420
31	32	1,820	680	420
32	32.52	2,290	920	420
32.52	33	2,290	1,080	420
33	34	2,290	1,350	520
34	35	2,290	1,630	670
35	36	2,290	1,930	790
36	37	2,290	2,240	980
37	38	2,590	2,590	1,180





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TABLE D(1)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES**

**RATES FOR FARMERS' GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	135	135	135
20	21	135	135	135
21	22	140	135	135
22	23	145	135	135
23	24	150	135	135
24	25	155	135	135
25	26	160	140	135
26	27	170	150	135
27	28	180	160	145
28	29	195	170	155
29	30	235	190	165
30	31	265	205	185
31	32	300	225	205
32	32.52	370	300	220
32.52	33	370	355	220
33	34	445	445	270
34	35	535	535	350
35	36	635	635	410
36	37	740	740	510
37	38	855	855	615



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TABLE D(2)

**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	18	135	135	135
18	19	135	135	135
19	20	140	140	135
20	21	145	145	135
21	22	155	150	135
22	23	160	155	135
23	24	170	160	135
24	25	180	160	145
25	26	195	170	155
26	27	210	180	160
27	28	230	200	170
28	29	245	215	190
29	30	295	235	205
30	31	335	255	230
31	32	375	280	250
32	32.52	465	375	275
32.52	33	465	440	275
33	34	550	550	335
34	35	665	665	435
35	36	790	790	515
36	37	915	915	635
37	38	1,060	1,060	765

**NOTE:** In their application to the Act of 1972, the preceding Tables shall be read as if references to plated gross weights or plated train weights were references to relevant maximum weights or relevant maximum train weights.

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( 4 )

Table (K)

RATES OF DUTY OR TAXES (LESS EXEMPTIONS) IS TONNAGE PLATED TRAIN WEIGHT  
AND TABLE 3 ON BOTH SIDES  
RATES FOR FREIGHTS (GROSS WEIGHTS)

Plated train weight of tractor unit		Rate in duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor with gross weight with any amount - 2 tons	For a tractor unit to be used only with one tractor with not less than two extra	For a tractor unit to be used only with one tractor with not less than three extra
tonnes	tonnes	1	2	3
12	12	1.2	1.2	1.2
13	13	1.3	1.3	1.3
14	14	1.4	1.4	1.4
15	15	1.5	1.5	1.5
16	16	1.6	1.6	1.6
17	17	1.7	1.7	1.7
18	18	1.8	1.8	1.8
19	19	1.9	1.9	1.9
20	20	2.0	2.0	2.0
21	21	2.1	2.1	2.1
22	22	2.2	2.2	2.2
23	23	2.3	2.3	2.3
24	24	2.4	2.4	2.4
25	25	2.5	2.5	2.5
26	26	2.6	2.6	2.6
27	27	2.7	2.7	2.7
28	28	2.8	2.8	2.8
29	29	2.9	2.9	2.9
30	30	3.0	3.0	3.0
31	31	3.1	3.1	3.1
32	32	3.2	3.2	3.2
33	32.52	3.2	3.2	3.2
34	33	3.3	3.3	3.3
35	34	3.4	3.4	3.4
36	35	3.5	3.5	3.5
37	36	3.6	3.6	3.6
38	37	3.7	3.7	3.7
	38	3.8	3.8	3.8

Notes: In their application to the Act of 1973, the preceding Table shall be read as if references to plated gross weights or plated train weights were references to relevant maximum weights or relevant maximum train weights.

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( 51 )

**PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACT OF 1971 AND ACT OF 1972**

Description of vehicle	Rate of duty
	£
1. Vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947 ... ..	60.00
2. Vehicles not included above ... ..	85.00

(2) In the said Acts of 1971 and 1972, in subsection (5) of section 16 (trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7, for “£40” and “£8” there shall be substituted, respectively, “£42” and “£8.50”.

(3) In Part I of Schedule 4 to the Acts of 1971 and 1972 (annual rates of duty on goods vehicles)—

- (a) in paragraph 1(1), for “£170” there shall be substituted “£150”;
- (b) in paragraph 2, for “£360” there shall be substituted “£320”;
- (c) in paragraph 5(3)(d), for “32 tonnes” and “32.52 tonnes” there shall be substituted, respectively, “37 tonnes” and “38 tonnes”;
- (d) in paragraph 6—
  - (i) in sub-paragraph (1), for “£60” there shall be substituted “£63”;
  - (ii) in sub-paragraph (2)(a), for “£100” there shall be substituted “£90”;
  - (iii) in sub-paragraph 2(b), for “£130” there shall be substituted “£115” and
  - (iv) in sub-paragraph 4, for “£100” there shall be substituted “£90”.
- (e) in paragraph 7, for “£80” there shall be substituted “£85”; and
- (f) after paragraph 14 there shall be inserted the paragraphs set out below.

**PARAGRAPHS INSERTED AFTER PARAGRAPH 14 OF SCHEDULE 4 TO ACT OF 1971  
AND ACT OF 1972**

*“Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles*

14A.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with two axles; and
  - (ii) which is to be used with semi-trailers with not less than two axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and the semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b) (i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

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( 21 )

PROVISIONS SUBSTITUTED FOR PART II OF SECTION 2 OF ACT NO 1971 AND ACT NO 1972

Item number of vehicle	Rate of duty
1 Vehicle not covered under paragraph 4 of section 18 of the Road Act 1960 for the first time before 1st January 1961	80.00
2 Vehicle not included above	82.00

(3) In the said Act of 1971 and 1972 in subsection (2) of section 18 (Road Act) including that subsection as set out in paragraph 13 of Part I of Schedule 7 of the said Act "and" shall be substituted respectively "and" and "and" and "and" shall be substituted respectively "and" and "and".

(4) In Part I of Schedule 8 to the said Act of 1971 and 1972 (Road Act) the following shall be substituted--

- (a) in paragraph 11/12 for "and" shall be substituted "and";
- (b) in paragraph 13 for "and" shall be substituted "and";
- (c) in paragraph 14 for "and" shall be substituted "and" and "and" shall be substituted respectively "and" and "and";
- (d) in paragraph 15--
- (i) in sub-paragraph (1) for "and" shall be substituted "and";
- (ii) in sub-paragraph (2) for "and" shall be substituted "and";
- (iii) in sub-paragraph (3) for "and" shall be substituted "and";
- (iv) in sub-paragraph (4) for "and" shall be substituted "and";
- (v) in paragraph 16 for "and" shall be substituted "and"; and
- (vi) after paragraph 16 there shall be inserted the paragraph set out below.

PARAGRAPH 16 OF SECTION 16 OF SCHEDULE 8 TO ACT NO 1971 AND ACT NO 1972

"Tractor with heavy two axle road or off road wheels having two axle road wheels shall pay duty as set out in Part I of Schedule 8 to the said Act of 1971 and 1972."

- (1) This paragraph applies in any case where--
- (a) a vehicle having two axle road or off road wheels having two axle road wheels is to be used only with such wheels and not with other wheels; and
- (b) the use of such axle road or off road wheels is required in or across the use of duty applicable to a tractor with heavy two axle road wheels--
- (i) which has a rated axle weight in the maximum laden weight in which a tractor with heavy two axle road wheels is used in any State with a semi-trailer with two axle road wheels; and
- (ii) which is to be used with such semi-trailer with two axle road wheels.
- (2) In a case in which the paragraph applies the tractor shall be used with such axle road wheels with two axle road wheels and the rated axle weight of the tractor and the semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(i) above; the tractor and semi-trailer when so used, be taken to be loaded in accordance with the requirements of the Act.

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( 53 )

*Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

14B.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
  - (ii) which is to be used with semi-trailers with any number of axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.”

(4) In sections 2(1)(c) of the Act of 1971 and 2(1)(d) of the Act of 1972 (seven day licences for certain vehicles), for sub-paragraphs (i) and (ii), there shall be substituted—

- “ (i) in respect of which duty is chargeable by reference to an annual rate applicable to haulage vehicles in accordance with the second and third categories in Part II of Schedule 3 to this Act or applicable to goods vehicles in accordance with Schedule 4 to this Act; and
- (ii) the unladen weight of which exceeds 11,176·5 kilograms.”.

(5) Paragraphs (1) to (4) above apply in relation to licences taken out after 15th March 1983.



SECRET-SECRET

( 2 )

Two or more persons may be charged with the same offense if they are charged with the same offense and if the facts of the case are such that the commission of the offense by one of them is a necessary consequence of the commission of the offense by the other.

(1) This paragraph applies to any case where—

(a) a vehicle is used in the commission of an offense and the facts of the case are such that the commission of the offense by one of the persons charged is a necessary consequence of the commission of the offense by the other;

(b) the facts of the case are such that the commission of the offense by one of the persons charged is a necessary consequence of the commission of the offense by the other.

(2) Where a person is charged with an offense and it is proved that he committed the offense with a vehicle, he shall be deemed to have committed the offense with a vehicle unless it is proved that he committed the offense without a vehicle.

(3) Where a person is charged with an offense and it is proved that he committed the offense with a vehicle, he shall be deemed to have committed the offense with a vehicle unless it is proved that he committed the offense without a vehicle.

(4) In a case in which the provisions of this paragraph apply, the provisions of the Act shall apply as if the person charged with the offense had committed the offense with a vehicle, unless it is proved that he committed the offense without a vehicle. In a case in which the provisions of this paragraph apply, the provisions of the Act shall apply as if the person charged with the offense had committed the offense with a vehicle, unless it is proved that he committed the offense without a vehicle.

(5) In sections 2(1) of the Act of 1971 and 2(1) of the Act of 1972 (except in relation to certain vehicles), the provisions of this paragraph shall apply as if the person charged with the offense had committed the offense with a vehicle, unless it is proved that he committed the offense without a vehicle.

(6) In respect of any case in which the provisions of this paragraph apply, the provisions of the Act shall apply as if the person charged with the offense had committed the offense with a vehicle, unless it is proved that he committed the offense without a vehicle.

(7) The provisions of this paragraph shall apply as if the person charged with the offense had committed the offense with a vehicle, unless it is proved that he committed the offense without a vehicle.

(8) Paragraph (1) of this section shall apply in relation to offenses under the Act.

1981

**BUDGET—SECRET**

( 55 )

12. Income tax (charge and rates for 1983–84)

That—

(1) Income tax for the year 1983–84 shall be charged at the basic rate of [30] per cent; and—

- (a) in respect of so much of an individual's total income as exceeds £                      at such higher rates as are specified in the Table below; and
- (b) in respect of so much of the investment income included in an individual's total income as exceeds £                      at the additional rate of 15 per cent.

TABLE

<i>Part of excess over £</i>						<i>Higher rate</i>
The first £	...	...	...	...	...	40 per cent.
The next £	...	...	...	...	...	45 per cent.
The next £	...	...	...	...	...	50 per cent.
The next £	...	...	...	...	...	55 per cent.
The remainder	...	...	...	...	...	60 per cent.

[(2) Section 24(4) of the Finance Act 1980 (increase of basic rate limit, higher rate bands and investment income threshold) shall not apply for the year 1983–84.]

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 4th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



**BUDGET—SECRET**

( 57 )

13. Income tax (personal reliefs)

That—

[(1) Section 24(5) of the Finance Act 1980 (increase of personal reliefs) shall not apply for the year 1983–84.]

(2) In section 8 of the Income and Corporation Taxes Act 1970 (personal reliefs)—

- (a) in subsection (1)(a) (married) for “£2,445” there shall be substituted “£ ”;
- (b) in subsection (1) (b) (single) and (2) (wife’s earned income relief) for “£1,565” there shall be substituted “£ ”;
- (c) in subsection (1A) (age allowance) for “£3,295” and “£2,070” there shall be substituted “£ ” and “£ ” respectively;
- (d) in subsection (1B) (income limit for age allowance) for “£6,700” there shall be substituted “£ ”.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 4th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

BUDGET-DEFICIT

( 12 )

(1) income tax (personal relief)

Foot-

(1) Section 2001 of the Finance Act 1964 (income tax) shall not apply for the year 1965-66

(2) In section 1 of the Income and Corporation Tax Act 1970 (personal relief)-

(a) in subsection (1) (a) (i) the words "and (b) shall be substituted" shall be

substituted for "and (b) shall be substituted" and "and (b) shall be

substituted" shall be substituted for "and (b) shall be substituted"

(b) in subsection (1A) (a) (i) the words "and (b) shall be substituted" shall be

substituted for "and (b) shall be substituted" and "and (b) shall be

substituted" shall be substituted for "and (b) shall be substituted"

(c) in subsection (1B) (a) (i) the words "and (b) shall be substituted" shall be

substituted for "and (b) shall be substituted" and "and (b) shall be

substituted" shall be substituted for "and (b) shall be substituted"

(3) The Finance Act 1964 shall not apply to the year 1965-66 in the amount of

the deficit under section 201 of the Income and Corporation Tax Act 1970 (pay as

you earn) before the year 1965.

And it is hereby enacted that it is expedient in the public interest that the Revenue

should have authority under the provisions of the Provisional Collection of Taxes

**BUDGET—SECRET**

( 59 )

14. Income tax (widow's bereavement allowance)

That—

(1) In section 15A of the Income and Corporation Taxes Act 1970 (widow's bereavement allowance) for the words "for that year" there shall be substituted the following paragraphs—

“(a) for that year of assessment, and

(b) unless she marries again before the beginning of it, for the next following year of assessment”.

(2) In section 36(8)(b)(i) of the Finance Act 1976 (deductions which are not transferable between husband and wife) for the words "and 14" shall be substituted the words "14 and 15A”.

(3) Paragraph (1) above has the effect in any case where the widow's bereavement occurred or occurs in the year 1982–83 or in any subsequent year of assessment and paragraph (2) above has effect for the year 1983–84 and subsequent years of assessment.

(4) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before [4th May 1983].

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

**BUDGET—SECRET**



**BUDGET—SECRET**

( 61 )

15. Relief for interest (limit for 1983-84)

That the limit imposed by paragraph 5 of Schedule 1 to the Finance Act 1974 shall, subject to any reduction to be made under that paragraph, be [£25,000] for the year 1983-84.

**BUDGET—SECRET**





**BUDGET—SECRET**

( 63 )

16. Corporation tax (charge and rate for financial year 1982)

That corporation tax shall be charged for the financial year 1982 at the rate of 52 per cent.

**BUDGET—SECRET**

SECRET-SECRET

( 2 )

1. Corporation tax (change and new for financial year 1953)  
That corporation tax shall be charged for the financial year 1953 at the rate of 25 per cent.

SECRET-SECRET

**BUDGET—SECRET**

( 65 )

17. Advance corporation tax (rate for financial year 1983)

That the rate of advance corporation tax for the financial year 1983 shall be three-sevenths.

**BUDGET—SECRET**

1950-1951

( 1 )

IV. Annual expenditure for (a) for fiscal year 1951

That the sum of annual expenditure for the fiscal year 1951 shall be three  
dollars.

1950-1951

**BUDGET—SECRET**

( 67 )

18. Corporation tax (small companies)

That—

- (a) the small companies rate for the financial year 1982 shall be 38 per cent.; and
- (b) the fraction by reference to which corporation tax charged on income is reduced under section 95(2) of the Finance Act 1972 shall for that financial year be seven two-hundredths.

**BUDGET—SECRET**

BUDGET—SECRET

( 2 )

18. Corporation tax (small companies)

—347

- (a) the small companies rate for the financial year 1983 shall be 28 per cent; and  
(b) the fraction by reference to which corporation tax charged on income is reduced under section 28(3) of the Finance Act 1973 shall for that financial year be seven two-hundredths.

**BUDGET—SECRET**

( 69 )

19. Assigned life policies and annuity contracts

That charges to income tax may be imposed by provisions about life policies and annuity contracts, the rights conferred by which are or have at any time been assigned for money or money's worth.

**BUDGET—SECRET**



100000-000000

1 10 1

100000-000000

That change in amount may be subject to provisions about the policy and security contract, the value contained by which one or more in any time period for policy or money's worth

100000-000000

**BUDGET—SECRET**

( 71 )

20. Benefits in kind (scholarships)

That provision may be made in relation to the application of Chapter II of Part III of the Finance Act 1976 to scholarship income.

**BUDGET—SECRET**

SECRET--SECRET

( 7 )

III. Results in case (continued)

That provision may be made for action in the application of Chapter II of Part III of the Treaty and 1976 in scholarship income

SECRET--SECRET

**BUDGET—SECRET**

( 73 )

21. Profit sharing schemes (increase of maximum share appropriation)

That in Chapter III of Part III of the Finance Act 1978 (approved profit sharing schemes)—

- (a) with respect to shares appropriated on or after 6th April 1983, subsections (1) and (2) of section 58 (shares in excess of initial market value of £1,250) shall have effect as if for “£1,250” there were substituted “the relevant amount”;
- (b) with effect from 6th April 1983, paragraph 1(4) of Schedule 9 (maximum initial market value of shares appropriated to one participant yearly) shall have effect as if for “£1,250” there were substituted “the relevant amount”; and
- (c) “the relevant amount” referred to in paragraphs (a) and (b) above shall be, in relation to a participant, an amount which is not less than £1,250 and not more than £5,000 but which, subject to that, is 10 per cent. of his salary for the year of assessment in question or the preceding year of assessment, whichever is the greater, and, for this purpose, a participant’s salary for a year of assessment shall mean such of the emoluments of the office or employment by virtue of which he is entitled to participate in the scheme as are liable to be paid in that year under deduction of tax pursuant to section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) after deducting therefrom amounts included by virtue of Chapter II of Part III of the Finance Act 1976 (benefits derived by directors and others from their employment).

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



**BUDGET—SECRET**

( 75 )

22. Profit sharing schemes and share option schemes (approval)

That provision may be made for varying the conditions for giving approval to and withdrawing approval from schemes under Schedule 9 to the Finance Act 1978 (profit sharing schemes) and Schedule 10 to the Finance Act 1980 (savings-related share option schemes).

**BUDGET—SECRET**

SECRET--SECRET

( 13 )

12. Profit sharing scheme and other options (optional)

That provision may be made for awarding the conditions for giving approval to and withdrawing approval from schemes under Schedule 6 to the Finance Act 1978 (Profit sharing schemes) and Schedule 10 to the Finance Act 1978 (approved share option schemes).

SECRET--SECRET

**BUDGET—SECRET**

( 77 )

23. Group relief

That charges to corporation tax may be imposed by amendments relating to group relief.



SECRET-SECRET

( 11 )

22 Group 1000

This change is reported as only in respect to amendments relating to group  
1000.

SECRET-SECRET

**BUDGET—SECRET**

( 79 )

24. Capital allowances for dwelling-houses let on assured tenancies

That charges to income tax, corporation tax and capital gains tax may be made by provisions—

- (a) varying the circumstances in which an election can be made under paragraph 4 of Schedule 7 to the Capital Allowances Act 1968, as applied for the purposes of Schedule 12 to the Finance Act 1982; and
- (b) amending the definition of “capital allowance” in section 34(4) of the Capital Gains Tax Act 1979 so as to include an allowance under the said Schedule 12.

**BUDGET—SECRET**

REPORT—SECRET

( 7 )

24 Capital allowances for depreciable property for an annual amount

That changes in income tax, corporation tax and capital gains tax may be made by provision—

(a) varying the circumstances in which an allowance may be made under paragraph 1 of Schedule 7 to the Capital Allowances Act 1968, as applied for the purposes of Schedule 12 to the Finance Act 1982; and

(b) amending the definition of "capital allowance" in section 34(4) of the Capital Gains Tax Act 1979 so as to include an allowance under the said Schedule 12.

**BUDGET—SECRET**

( 81 )

25. Capital gains

That charges to capital gains tax and corporation tax may be imposed by provisions—

- (a) repealing sections 6, 8 and 9 of the Capital Gains Tax Act 1979;
- (b) relating to the case where a person becomes absolutely entitled to settled property as against trustees who are neither resident nor ordinarily resident in the United Kingdom;
- (c) relating to the meanings of “settlement”, “settlor” and “settled property” for the purposes of sections 80 to 84 of the Finance Act 1981; and
- (d) with respect to disposals after 31st March 1983, enabling elections to be made that certain holdings of securities of the same class shall be treated as single assets.



**BUDGET—SECRET**

( 83 )

26. Capital transfer tax (burden of tax and payment by instalments)

That charges to capital transfer tax may be imposed by provisions relating to—

- (a) the burden of capital transfer tax on the value transferred by a chargeable transfer made on death; and
- (b) the payment of tax by instalments.

**BUDGET—SECRET**

SECRET--SECRET

( 83 )

26. Capital transfer tax (under of tax and payment by instalments)

That charges for capital transfer tax may be imposed by instalments relating to—  
(a) the portion of capital transfer tax on the value transferred by a chargeable transfer made on death and  
(b) the payment of tax by instalments.

SECRET--SECRET

**BUDGET—SECRET**

( 85 )

27. Oil taxation (receipts derived from, and expenditure in connection with, certain assets)

That provision may be made for bringing into charge to petroleum revenue tax (including advance petroleum tax) certain receipts from assets used in connection with oil fields and for altering the reliefs available for expenditure incurred in connection with such assets.

**BUDGET—SECRET**





**BUDGET—SECRET**

( 87 )

**28. Oil taxation (abortive exploration expenditure)**

That provision may be made for the replacement, with respect to expenditure incurred after 15th March 1983, of the allowance under section 5 of the Oil Taxation Act 1975 in respect of abortive exploration expenditure and for the recovery of excess allowances given in respect of such expenditure.

**BUDGET—SECRET**

SECRET-SECRET

( 18 )

On 10/10/50, the following information was received:

That provision may be made for the payment of the balance of the loan after 10/10/50, of the amount under section 5 of the Finance Act 1947 in respect of specific expenditure and for the recovery of such amounts as may be required for the recovery of such expenditure.

SECRET-SECRET

**BUDGET—SECRET**

( 89 )

**29. Relief from tax (incidental and consequential charges)**

That it is expedient to authorise any incidental or consequential charges to any duty or tax (including charges having retrospective effect) which may arise from provisions designed in general to afford relief from tax.

**BUDGET—SECRET**

BUDGET--BUDGET

( 8 )

(regional income tax (including and consequential charges))

That is it expedient to authorize any incidental or consequential charges to any duty or tax (including charges having retrospective effect) which may arise from provisions designed in general to effect such tax

**BUDGET—SECRET**

( 91 )

**PROCEDURE RESOLUTIONS**

**PROCEDURE (INTEREST RATES FOR NATIONAL LOANS FUND):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in a Finance Bill, any Finance Bill of the present Session may contain provisions relating to the rates of interest applicable to loans made out of the National Loans Fund.

**PROCEDURE (NEW TOWN DEVELOPMENT LOANS):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain provision relating to the suspension of payments into the National Loans Fund, being payments by way of repayment of or interest on sums advanced to development corporations for new towns and the Development Board for Rural Wales.

**PROCEDURE (FUTURE TAXATION):** That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain the following provisions taking effect in a future year—

- (a) provisions imposing charges to corporation tax on companies resident in the United Kingdom which have interests in certain companies which are not so resident;
- (b) provisions relating to expenditure on the production and acquisition of films, tapes and discs;
- (c) provisions relating to expenditure on teletext receivers and adaptors;
- (d) provisions relating to deferment of liability for development land tax by virtue of section 19A of the Development Land Tax Act 1976;
- (e) provisions relating to the surcharge imposed by the National Insurance Surcharge Act 1976.

PROCEDURE PROVISIONS

PROCEDURE (MISCELLANEOUS) : That notwithstanding anything to the contrary in the Finance Bill, any Finance Bill of the present Session may contain provisions relating to the rates of interest applicable to loans made out of the National Loans Fund.

PROCEDURE (NEW LOWS DEVELOPMENT BOARD) : That notwithstanding anything to the contrary in the Finance Bill, any Finance Bill of the present Session may contain provisions relating to the repayment of or interest on sums advanced to development corporations for new towns and the Development Board for Wales.

PROCEDURE (FUTURE TAXATION) : That notwithstanding anything to the contrary in the Finance Bill, any Finance Bill of the present Session may contain the following provisions having effect in a future year--

- (a) provisions imposing charges or penalties on companies resident in the United Kingdom which have interests in certain companies which are not so resident;
- (b) provisions relating to expenditure on the production and acquisition of films, tapes and discs;
- (c) provisions relating to expenditure on interest-free loans and advances;
- (d) provisions relating to determination of liability for development land tax by virtue of section 12A of the Development Land Tax Act 1976;
- (e) provisions relating to the exchange imposed by the National Insurance Act 1976.

**BUDGET—SECRET**

( 93 )

FINANCE [MONEY]: *Queen's Recommendation signified*

That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise—

- (a) any increase in the sums to be issued out of the National Loans Fund with recourse to the Consolidated Fund which is attributable to any provision of that Act enabling the Treasury to pay supplements in respect of sums borrowed on terms set out in the prospectus for Save As You Earn Savings Contracts (Third Issue) or in the prospectus for Index-Linked National Savings Certificates Retirement Issue;
- (b) provision for suspending payments by way of repayment of or interest on sums—
  - (i) falling within section 60(a) of the New Towns Act 1981 or borrowed by the Development Board for Rural Wales under section 9(2)(a) of the Development of Rural Wales Act 1976 for the purposes of the Board's function in respect of the development of new towns;
  - (ii) specified by the Treasury; and
  - (iii) not exceeding in aggregate £1,250 million; and for suspending the accrual of interest in respect of such sums.

**BUDGET—SECRET**



- (1) Introduction
- (2) The Commission
- (3) The Commission's Report
- (4) The Commission's Recommendations
- (5) The Commission's Conclusions
- (6) The Commission's Findings
- (7) The Commission's Recommendations
- (8) The Commission's Conclusions
- (9) The Commission's Findings
- (10) The Commission's Recommendations
- (11) The Commission's Conclusions
- (12) The Commission's Findings
- (13) The Commission's Recommendations
- (14) The Commission's Conclusions
- (15) The Commission's Findings
- (16) The Commission's Recommendations
- (17) The Commission's Conclusions
- (18) The Commission's Findings
- (19) The Commission's Recommendations
- (20) The Commission's Conclusions

**BUDGET—SECRET**

XXX—D(1)

4 March, 1983

**BUDGET—SECRET**

BUDGET-SECRET

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BUDGET-SECRET

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BUDGET RESOLUTIONS

I attach the first *print* of the Budget Resolutions.

2. Any comments should reach Parliamentary Counsel/ <sup>(direct, please)</sup> (Mr Graham, 273-5029) by 11.00 am on Tuesday 8 March.

3. The second print will be available on Wednesday 9 March.

*K F Murphy*

K F MURPHY  
FP1  
March 1983



**BUDGET-SECRET**

**RESOLUTIONS TO BE MOVED BY  
THE CHANCELLOR OF THE  
EXCHEQUER**

**15th MARCH 1983**

Mr. Chancellor of the Exchequer

PROVISIONAL COLLECTION OF TAXES: That pursuant to section 5 of the Provisional Collection of Taxes Act 1968 provisional statutory effect shall be given to the following Motions:—

- (a) Spirits (Motion No. 2)
- (b) Beer (Motion No. 3)
- (c) Wine (Motion No. 4)
- (d) Made-wine (Motion No. 5)
- (e) Cider (Motion No. 6)
- (f) Tobacco products (Motion No. 7)
- (g) Hydrocarbon oil (Motion No. 9)
- (h) Vehicles excise duty (Motion No. 10)

ARRANGEMENT OF WAYS AND MEANS RESOLUTIONS

1. Amendment of the law.
2. Spirits.
3. Beer.
4. Wine.
5. Made-wine.
6. Cider.
7. Tobacco products.
8. Bingo duty.
9. Hydrocarbon oil.
10. Vehicles excise duty.
11. Value added tax (discretionary registration).
12. Income tax (charge and rates for 1983-84).
13. Income tax (personal reliefs).
14. Income tax (widow's bereavement allowance).
15. Relief for interest (limit for 1983-84).
16. Corporation tax (charge and rate for financial year 1982).
17. Advance corporation tax (rate for financial year 1983).
18. Corporation tax (small companies).
19. Assigned life policies and annuity contracts.
20. Benefits in kind.
21. Pay as you earn (non-deducted sums).
22. Profit-sharing schemes (increase of maximum share appropriation).
23. Profit-sharing schemes and share option schemes (approval).
24. Relief for investment in corporate trades.
25. Group relief.
26. Capital allowances for dwelling-houses let on assured tenancies.
27. Capital gains.
28. Capital transfer tax (burden of tax and payment by instalments).
29. Oil taxation (receipts derived from, and expenditure in connection with, certain assets).
30. Oil taxation (abortive exploration expenditure).
31. Relief from tax (incidental and consequential charges).





1. Amendment of the law

That it is expedient to amend the law with respect to the National Debt and the public revenue and to make further provision in connection with finance; but this Resolution does not extend to the making of—

(a) any amendment with respect to value added tax so as to provide—

- (i) for zero-rating or exempting any supply;
- (ii) for refunding any amount of tax, otherwise than by a provision relating to supplies to, and importation by, a government department, within the meaning of section 19 of the Finance Act 1972;
- (iii) for varying the rate of that tax otherwise than in relation to all supplies and importations; or
- (iv) for any relief other than relief applying to goods of whatever description or services of whatever description; or

(b) any amendment relating to the surcharge imposed by the National Insurance Surcharge Act 1976 and applying to some only of the persons by or in respect of whom the surcharge is payable, other than—

- (i) an amendment providing for a different rate of surcharge to be paid by the bodies specified in section 143(4) of the Finance Act 1982; and
- (ii) an amendment relating to the Commission to be established under the Act resulting from the National Heritage Bill [Lords].

2. Spirits

That, as from 16th March 1983, the rate of duty specified in section 5 of the Alcoholic Liquor Duties Act 1979 shall be increased from £14·47 per litre of alcohol in the spirits to £15·19 per litre of alcohol in the spirits.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

3. Beer

That, as from 16th March, 1983, the rates of duty specified in section 36 of the Alcoholic Liquor Duties Act 1979 shall be increased—

(a) from £20·40 for each hectolitre to £21·60 for each hectolitre; and

(b) from £0·68 for each additional degree of original gravity exceeding 1030 degrees to £0·72 for each such additional degree.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

## 4. Wine

That, as from 16th March 1983, the rates of duty under section 54 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of wine	Rates of duty per hectolitre
	£
Wine of a strength—	
not exceeding 15 per cent ... ..	113.00
exceeding 15 but not exceeding 18 per cent ... ..	145.90
exceeding 18 but not exceeding 22 per cent ... ..	171.70
exceeding 22 per cent ... ..	171.70 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 22 per cent;
	each of the above rates of duty being, in the case of sparkling wine, increased by £24.80 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

## 5. Made-wine

That, as from 16th March 1983, the rates of duty under section 55 of the Alcoholic Liquor Duties Act 1979 shall be as follows—

Description of made-wine	Rates of duty per hectolitre
	£
Made-wine of a strength—	
not exceeding 10 per cent ... ..	79.30
exceeding 10 but not exceeding 15 per cent ... ..	109.80
exceeding 15 but not exceeding 18 per cent ... ..	135.20
exceeding 18 per cent ... ..	135.20 plus
	£15.19 for every 1 per cent or part of 1 per cent in excess of 18 per cent;
	each of the above rates of duty being, in the case of sparkling made-wine, increased by £11.35 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

6. Cider

That, as from 16th March 1983, the rate of duty specified in section 62(1) of the Alcoholic Liquor Duties Act 1979 shall be increased from £8·16 per hectolitre to £9·69 per hectolitre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

7. Tobacco products

That, as from 18th March 1983, for the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted the following Table—

“TABLE

1. Cigarettes	...	...	...	...	An amount equal to 21 per cent. of the retail price plus £21·67 per thousand cigarettes.
2. Cigars	...	...	...	...	£40·85 per kilogram.
3. Hand-rolling tobacco	...	...	...	...	£35·40 per kilogram.
4. Other smoking tobacco and chewing tobacco	...	...	...	...	£24·95 per kilogram.”

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

8. Bingo duty.

That new provision may be made with respect to bingo duty.

9. Hydrocarbon oil.

That, as from six o'clock in the evening of 15th March 1983, the rates of duty specified in section 6(1) of the Hydrocarbon Oil Duties Act 1979 shall be increased—

(a) in the case of light oil, from £0·1554 a litre to £0·1630 a litre; and

(b) in the case of heavy oil, from £0·1325 a litre to £0·1382 a litre.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

## 10. Vehicles excise duty

That the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 shall have effect with the amendments set out below.

But this Resolution shall not authorise the making of amendments which would result in different provisions being in force in different parts of Great Britain.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

(1) In the said Acts of 1971 and 1972, for the provisions of Part II of Schedules 1 to 5 (annual rates of duty) there shall be substituted the provisions set out below

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 1 TO ACT OF 1971 AND ACT OF 1972

Description of vehicle	Rate of duty
	£
1. Bicycles and tricycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres ... ..	8.50
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles (other than those in the foregoing paragraph) and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger ... ..	17.00
3. Bicycles and tricycles not in the foregoing paragraphs... ..	34.00

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 2 TO ACT OF 1971 AND ACT OF 1972

Description of vehicle	Rate of duty
Hackney carriages ... ..	£ 42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1971

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	£ 14.00	£ —
2. Haulage vehicles, being showmen's vehicles	— 7½ tons 8 tons 10 tons	7½ tons 8 tons 10 tons —	137.00 164.00 193.00 193.00	— — — 30.00
3. Haulage vehicles, not being showmen's vehicles	— 2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons	2 tons 4 tons 6 tons 7½ tons 8 tons 10 tons —	163.00 293.00 424.00 553.00 676.00 676.00 906.00	— — — — — 115.00 130.00

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1972

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not exceeding	4. Initial	5. Additional for each ton or part of a ton in excess of the weight in column 2
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines; fishermen's tractors	—	—	£ 14·00	£ —
2. Haulage vehicles, being showmen's vehicles	— 7½ tons 8 tons 10 tons	7½ tons 8 tons 10 tons —	137·00 164·00 193·00 193·00	— — — 30·00
3. Haulage vehicles, not being showmen's vehicles	— 2 tons 4 tons 6 tons 7½ tons 8 tons	2 tons 4 tons 6 tons 7½ tons 8 tons —	147·00 262·00 374·00 489·00 603·00 603·00	— — — — — 130·00

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 4 TO ACT OF 1971 AND ACT OF 1972

TABLE A

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
GENERAL RATES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	410	320	320
13	14	500	320	320
14	15	610	320	320
15	16	670	320	320
16	17	780	320	320
17	18	—	380	320
18	19	—	440	320
19	20	—	500	320
20	21	—	580	320
21	22	—	660	390
22	23	—	740	470
23	24	—	920	560
24	25	—	1,150	660
25	26	—	—	770
26	27	—	—	880
27	28	—	—	1,010
28	29	—	—	1,140
29	30	—	—	1,500
30	30.49	—	—	1,990



TABLE A(1)

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
 RATES FOR FARMERS' GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	120
19	20	—	145	125
20	21	—	150	130
21	22	—	155	135
22	23	—	160	140
23	24	—	180	145
24	25	—	210	150
25	26	—	—	160
26	27	—	—	180
27	28	—	—	200
28	29	—	—	215
29	30	—	—	275
30	30.49	—	—	340

TABLE A(2)

RATES OF DUTY ON RIGID GOODS VEHICLES EXCEEDING 12 TONNES PLATED GROSS WEIGHT  
 RATES FOR SHOWMEN'S GOODS VEHICLES

Plated gross weight of vehicle		Rate of duty		
1. Exceeding	2. Not exceeding	3. Two axle vehicle	4. Three axle vehicle	5. Four or more axle vehicle
tonnes	tonnes	£	£	£
12	13	135	120	120
13	14	140	120	120
14	15	145	120	120
15	16	165	125	120
16	17	180	130	120
17	18	—	135	120
18	19	—	140	125
19	20	—	150	130
20	21	—	160	140
21	22	—	165	150
22	23	—	175	160
23	24	—	210	165
24	25	—	250	180
25	26	—	—	200
26	27	—	—	220
27	28	—	—	245
28	29	—	—	265
29	30	—	—	340
30	30.49	—	—	430

TABLE B

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**GENERAL RATES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

TABLE B(1)

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**RATES FOR FARMERS' GOODS VEHICLES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
tonnes	tonnes	£
4	8	70
8	10	90
10	12	115
12	14	160
14	—	300

TABLE B(2)

**SUPPLEMENTARY RATES OF DUTY ON RIGID GOODS VEHICLES OVER 12 TONNES USED FOR  
DRAWING TRAILERS EXCEEDING 4 TONNES PLATED GROSS WEIGHT**

**RATES FOR SHOWMEN'S GOODS VEHICLES**

Gross weight of trailer		Duty supplement
Exceeding	Not exceeding	
—	—	£ 70

TABLE C

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

## GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	420	420	420
13	14	470	420	420
14	15	510	420	420
15	16	560	420	420
16	17	610	420	420
17	18	660	420	420
18	19	710	420	420
19	20	770	420	420
20	21	830	470	420
21	22	890	520	420
22	23	950	590	420
23	24	1,020	660	420
24	25	1,090	740	420
25	26	1,090	830	500
26	27	1,090	940	590
27	28	1,090	1,040	680
28	29	1,150	1,150	780
29	30	1,390	1,390	890
30	31	1,600	1,600	1,000
31	32	1,820	1,820	1,110
32	32.52	2,290	2,290	1,600
32.52	33	2,290	2,290	1,840
33	34	2,290	2,290	2,140
34	35	2,450	2,450	2,450
35	36	2,610	2,610	2,610
36	37	2,730	2,730	2,730
37	38	2,940	2,940	2,940

**TABLE C(1)**  
**RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT**  
**AND HAVING ONLY 2 AXLES**  
**RATES FOR FARMERS' GOODS VEHICLES**

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	165	135	135
20	21	170	135	135
21	22	175	140	135
22	23	180	145	135
23	24	190	150	135
24	25	200	155	140
25	26	200	160	145
26	27	200	170	150
27	28	200	180	165
28	29	200	195	175
29	30	235	235	195
30	31	265	265	210
31	32	300	300	230
32	32.52	370	370	305
32.52	33	610	610	610
33	34	710	710	710
34	35	810	810	810
35	36	860	860	860
36	37	900	900	900
37	38	970	970	970

TABLE C(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING ONLY 2 AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	13	135	135	135
13	14	140	135	135
14	15	145	135	135
15	16	150	135	135
16	17	155	135	135
17	18	160	135	135
18	19	160	135	135
19	20	170	145	145
20	21	180	150	150
21	22	195	155	155
22	23	210	160	160
23	24	220	170	165
24	25	235	180	165
25	26	235	195	175
26	27	235	215	185
27	28	235	230	205
28	29	245	245	220
29	30	295	295	240
30	31	335	335	260
31	32	375	375	285
32	32.52	465	465	385
32.52	33	750	750	750
33	34	880	880	880
34	35	1,000	1,000	1,000
35	36	1,070	1,070	1,070
36	37	1,120	1,120	1,120
37	38	1,200	1,200	1,200

TABLE D

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES

## GENERAL RATES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	420	420	420
20	21	470	420	420
21	22	520	420	420
22	23	590	420	420
23	24	660	420	420
24	25	740	420	420
25	26	830	420	420
26	27	940	420	420
27	28	1,040	420	420
28	29	1,150	490	420
29	30	1,390	550	420
30	31	1,600	610	420
31	32	1,820	680	420
32	32.52	2,290	920	420
32.52	33	2,290	1,080	420
33	34	2,290	1,350	520
34	35	2,290	1,630	670
35	36	2,290	1,930	790
36	37	2,290	2,240	980
37	38	2,590	2,590	1,180

TABLE D(1)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES

RATES FOR FARMERS' GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	20	135	135	135
20	21	135	135	135
21	22	140	135	135
22	23	145	135	135
23	24	150	135	135
24	25	155	135	135
25	26	160	140	135
26	27	170	150	135
27	28	180	160	145
28	29	195	170	155
29	30	235	190	165
30	31	265	205	185
31	32	300	225	205
32	32.52	370	300	220
32.52	33	370	355	220
33	34	445	445	270
34	35	535	535	350
35	36	635	635	410
36	37	740	740	510
37	38	855	855	615



TABLE D(2)

RATES OF DUTY ON TRACTOR UNITS EXCEEDING 12 TONNES PLATED TRAIN WEIGHT  
AND HAVING 3 OR MORE AXLES

RATES FOR SHOWMEN'S GOODS VEHICLES

Plated train weight of tractor unit		Rate of duty		
1.	2.	3.	4.	5.
Exceeding	Not exceeding	For a tractor unit to be used with semi-trailers with any number of axles	For a tractor unit to be used only with semi-trailers with not less than two axles	For a tractor unit to be used only with semi-trailers with not less than three axles
tonnes	tonnes	£	£	£
12	18	135	135	135
18	19	135	135	135
19	20	140	140	135
20	21	145	145	135
21	22	155	150	135
22	23	160	155	135
23	24	170	160	135
24	25	180	160	145
25	26	195	170	155
26	27	210	180	160
27	28	230	200	170
28	29	245	215	190
29	30	295	235	205
30	31	335	255	230
31	32	375	280	250
32	32.52	465	375	275
32.52	33	465	440	275
33	34	550	550	335
34	35	665	665	435
35	36	790	790	515
36	37	915	915	635
37	38	1,060	1,060	765

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACT OF 1971

Description of vehicle	Rate of duty
	£
1. Vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947 ... ..	60.00
2. Vehicles not included above ... ..	85.00

## PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACT OF 1972

Description of vehicle	Rate of duty
	£
1. Vehicles first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland would have been so first registered as aforesaid under the Act as in force in Northern Ireland:	
(i) not exceeding 6 horse-power ... ..	51.00
(ii) exceeding 6 horse-power but not exceeding 9 horse-power—for each unit or part of a unit of horse-power ... ..	8.50
2. Other vehicles ... ..	85.00

(2) In sections 2(1)(c) of the Act of 1971 and 2(1)(d) of the Act of 1972 (seven day licences for certain vehicles), for sub-paragraphs (i) and (ii), there shall be substituted—

- “ (i) in respect of which duty is chargeable by reference to an annual rate applicable to haulage vehicles in accordance with the second and third categories in Part II of Schedule 3 to this Act or applicable to goods vehicles in accordance with Schedule 4 to this Act; and  
(ii) the unladen weight of which exceeds 11,176.5 kilograms;”.

(3) In subsection (5) of section 16 of the Act of 1971 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 7 to that Act, for “£40” and “£8” there shall be substituted, respectively, “£42” and “£8.50”.

(4) In subsection (6) of section 16 of the Act of 1972 (rates of duty for trade licences), including that subsection as set out in paragraph 12 of Part I of Schedule 9 to that Act, for “£40” and “£8” there shall be substituted, respectively, “£42” and “£8.50”.

(5) In Part I of Schedule 4 to the Acts of 1971 and 1972 (annual rates of duty on goods vehicles)—

- (a) in paragraph 1(1), for “£170” there shall be substituted “£150”;
- (b) in paragraph 2, for “£360” there shall be substituted “£320”;
- (c) in paragraph 5, in sub-paragraph (3)(b), for “32 tonnes” and “32.52 tonnes” there shall be substituted, respectively, “37 tonnes” and “38 tonnes”;
- (d) in paragraph 6—
- (i) in sub-paragraph (1), for “£60” there shall be substituted “£63”;
- (ii) in sub-paragraph (2)(a), for “£100” there shall be substituted “£90”;
- (iii) in sub-paragraph (2)(b), for “£130” there shall be substituted “£115”;
- and
- (iv) in sub-paragraph (4) for “£100” there shall be substituted “£90”;
- (e) in paragraph 7, for “£80” there shall be substituted “£85”; and
- (f) after paragraph 14 there shall be inserted the paragraphs set out below.

PARAGRAPHS INSERTED AFTER PARAGRAPH 14 OF SCHEDULE 4 TO ACT OF 1971  
AND ACT OF 1972

*“ Tractor units having two axles used with semi-trailers having two axles when duty paid by reference to use with semi-trailers having not less than three axles*

14A.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having two axles which is to be used only with semi-trailers with not less than three axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having two axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having two axles may lawfully be used in Great Britain with a semi-trailer with two axles; and
  - (ii) which is to be used with semi-trailers with not less than two axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with two axles and, when so used, the laden weight of the tractor unit and the semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.

*Tractor units having three or more axles used with semi-trailers having only one axle when duty paid by reference to use with semi-trailers having more than one axle*

14B.—(1) This paragraph applies in any case where—

- (a) a vehicle licence has been taken out for a tractor unit having three or more axles which is to be used only with semi-trailers with not less than two axles; and
- (b) the rate of duty paid on taking out the licence is equal to or exceeds the rate of duty applicable to a tractor unit having three or more axles—
  - (i) which has a plated train weight equal to the maximum laden weight at which a tractor unit having three or more axles may lawfully be used in Great Britain with a semi-trailer with a single axle; and
  - (ii) which is to be used with semi-trailers with any number of axles.

(2) If, in a case to which this paragraph applies, the tractor unit is used with a semi-trailer with a single axle and, when so used, the laden weight of the tractor unit and semi-trailer taken together does not exceed the maximum laden weight mentioned in sub-paragraph (1)(b)(i) above, the tractor unit shall, when so used, be taken to be licensed in accordance with the requirements of this Act.”

(6) In paragraph 5(1) of Part I of Schedule 4 to the Act of 1971 (special types of vehicles) for the words from “vehicle—” to “(c)” there shall be substituted “vehicle (other than, in the case of a vehicle falling within paragraph (a) below, one of a prescribed class) which has an unladen weight exceeding 1,525 kilograms; and

- (a) which has, for the purposes of this Schedule, a plated gross weight or plated train weight by virtue only of paragraph 9(2A)(c) below; or
- (b)”.

(7) for paragraph 5(1) of Part I of Schedule 4 to the Act of 1972 (special types of vehicles) there shall be substituted the following paragraph—

“ (1) This paragraph applies to a goods vehicle—

- (a) which has an unladen weight exceeding 1,525 kilograms; and
- (b) which is for the time being authorised for use on roads by virtue of an order under Article 29(3) of the Road Traffic (Northern Ireland) Order 1981 (authorisation of special vehicles).”

(8) In paragraph 9 of Part I of Schedule 4 to the Act of 1971 (plated and unladen weights)—

- (a) in sub-paragraph (1)(a), for the words from “plated weight” to “Act 1972” there shall be substituted the word “weight” and at the end there shall be inserted the words “as indicated on the appropriate plate”;
- (b) in sub-paragraph (1)(b), for the words “a plated gross weight” there shall be substituted the words “such a plate”; and
- (c) in sub-paragraph (2), for the words from “plated weight” to “Part II” there shall be substituted the word “weight” and at the end there shall be inserted the words “as indicated on the appropriate plate”.

(9) In the said paragraph 9 there shall be inserted, after sub-paragraph (2), the following sub-paragraph—

“(2A) In this paragraph ‘appropriate plate’, in relation to a vehicle or trailer, means—

- (a) where a Ministry plate (within the meaning of regulations made under section 40 or 45 of the Road Traffic Act 1972) has been issued, or has effect as if issued, for the vehicle or trailer following the issue or amendment of a plating certificate (within the meaning of Part II of that Act), that plate;
- (b) where paragraph (a) does not apply, but such a certificate is in force for the vehicle or trailer, that certificate; and
- (c) where neither paragraph (a) nor paragraph (b) above applies but the vehicle or trailer is equipped with a plate in accordance with regulations made under section 40 of the Act of 1972, that plate.”

(10) The provisions set out in this resolution as being substituted for provisions of Schedule 4 to the Act of 1972 shall have effect in that Act with the substitution for any reference to a plated gross weight of a reference to a relevant maximum weight and for any reference to a plated train weight of a reference to a relevant maximum train weight.

(11) Paragraphs (1) to (10) above apply in relation to licences taken out after 15th March 1983.

#### 11. Value added tax (discretionary registration)

That provision may be made as to discretionary registration under Part I of the Finance Act 1972.

12. Income tax (charge and rates for 1983-84)

That—

(1) Income tax for the year 1983-84 shall be charged at the basic rate of 30 per cent; and—

(a) in respect of so much of an individual's total income as exceeds £14,600 at such higher rates as are specified in the Table below; and

(b) in respect of so much of the investment income included in an individual's total income as exceeds £7,100 at the additional rate of 15 per cent.

TABLE

<i>Part of excess over £14,600</i>	<i>Higher rate</i>
The first £2,600	40 per cent.
The next £4,600	45 per cent.
The next £7,100	50 per cent.
The next £7,100	55 per cent.
The remainder	60 per cent.

(2) Section 24(4) of the Finance Act 1980 (increase of basic rate limit, higher rate bands and investment income threshold) shall not apply for the year 1983-84.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

13. Income tax (personal reliefs)

That—

(1) Section 24(5) of the Finance Act 1980 (increase of personal reliefs) shall not apply for the year 1983–84.

(2) In section 8 of the Income and Corporation Taxes Act 1970 (personal reliefs)—

(a) in subsection (1)(a) (married) for “£2,445” there shall be substituted “£2,795”;

(b) in subsection (1)(b) (single) and (2) (wife’s earned income relief) for “£1,565” there shall be substituted “£1,785”;

(c) in subsection (1A) (age allowance) for “£3,295” and “£2,070” there shall be substituted “£3,755” and “£2,360” respectively;

(d) in subsection (1B) (income limit for age allowance) for “£6,700” there shall be substituted “£7,600”.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

14. Income tax (widow’s bereavement allowance)

That—

(1) In section 15A of the Income and Corporation Taxes Act 1970 (widow’s bereavement allowance) for the words “for that year” there shall be substituted the following paragraphs—

“ (a) for that year of assessment, and

(b) unless she marries again before the beginning of it, for the next following year of assessment ”.

(2) In section 36(8)(b)(i) of the Finance Act 1976 (deductions which are not transferable between husband and wife) for the words “and 14” there shall be substituted the words “14 and 15A”.

(3) Paragraph (1) above has effect in any case where the widow’s bereavement occurred or occurs in the year 1982–83 or in any subsequent year of assessment and paragraph (2) above has effect for the year 1983–84 and subsequent years of assessment.

(4) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

15. Relief for interest (limit for 1983-84)

That, for the year 1983-84—

(1) The limit imposed by paragraph 5 of Schedule 1 to the Finance Act 1974 shall, subject to any reduction to be made under that paragraph, be £30,000 and, accordingly, for any reference in sub-paragraph (1) of that paragraph to £25,000 there shall be substituted a reference to £30,000.

(2) For any reference in paragraph 24(3) of that Schedule to £25,000 there shall be substituted a reference to £30,000.

(3) This Resolution shall not require any change to be made in the amounts deductible or repayable under section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) before 11th May 1983.

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.

16. Corporation tax (charge and rate for financial year 1982)

That corporation tax shall be charged for the financial year 1982 at the rate of 52 per cent.

17. Advance corporation tax (rate for financial year 1983)

That the rate of advance corporation tax for the financial year 1983 shall be three-sevenths.

18. Corporation tax (small companies)

That—

(a) the small companies rate for the financial year 1982 shall be 38 per cent.; and

(b) the fraction by reference to which corporation tax charged on income is reduced under section 95(2) of the Finance Act 1972 shall for that financial year be seven two-hundredths.

19. Assigned life policies and annuity contracts

That charges to income tax may be imposed by provisions about life policies and annuity contracts, the rights conferred by which are or have at any time been assigned for money or money's worth.

20. Benefits in kind

That charges to income tax may be imposed by provisions relating to—

- (a) the application of Chapter II of Part III of the Finance Act 1976 to scholarship income; and
- (b) loans obtained by reason of a person's employment.

21. Pay as you earn (non-deducted sums)

That charges to income tax may be imposed by provisions relating to tax required to be deducted under section 204 of the Income and Corporation Taxes Act 1970.

22. Profit sharing schemes (increase of maximum share appropriation)

That in Chapter III of Part III of the Finance Act 1978 (approved profit sharing schemes)—

- (a) with respect to shares appropriated on or after 6th April 1983, subsections (1) and (2) of section 58 (shares in excess of initial market value of £1,250) shall have effect as if for "£1,250" there were substituted "the relevant amount";
- (b) with effect from 6th April 1983, paragraph 1(4) of Schedule 9 (maximum initial market value of shares appropriated to one participant yearly) shall have effect as if for "£1,250" there were substituted "the relevant amount"; and
- (c) "the relevant amount" referred to in paragraphs (a) and (b) above shall be, in relation to a participant, an amount which is not less than £1,250 and not more than £5,000 but which, subject to that, is 10 per cent. of his salary for the year of assessment in question or the preceding year of assessment, whichever is the greater; and, for this purpose, a participant's salary for a year of assessment shall mean such of the emoluments of the office or employment by virtue of which he is entitled to participate in the scheme as are liable to be paid in that year under deduction of tax pursuant to section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn) after deducting therefrom amounts included by virtue of Chapter II of Part III of the Finance Act 1976 (benefits derived by directors and others from their employment).

And it is hereby declared that it is expedient in the public interest that this Resolution should have statutory effect under the provisions of the Provisional Collection of Taxes Act 1968.



23. Profit sharing schemes and share option schemes (approval)

That provision may be made for varying the conditions for giving approval to, and withdrawing approval from, schemes under Schedule 9 to the Finance Act 1978 (profit sharing schemes) and Schedule 10 to the Finance Act 1980 (savings-related share option schemes).

24. Relief for investment in corporate trades

That provision may be made with respect to relief from income tax under Chapter II of Part IV of the Finance Act 1981.

25. Group relief

That charges to corporation tax may be imposed by amendments relating to group relief.

26. Capital allowances for dwelling-houses let on assured tenancies

That charges to income tax, corporation tax and capital gains tax may be made by provisions relating to allowances under Schedule 12 to the Finance Act 1982.

27. Capital gains

That charges to capital gains tax and corporation tax may be imposed by provisions—

- (a) repealing sections 6, 8 and 9 of the Capital Gains Tax Act 1979;
- (b) relating to the case where a person becomes absolutely entitled to settled property as against trustees who are neither resident nor ordinarily resident in the United Kingdom;
- (c) relating to the meanings of “settlement”, “settlor” and “settled property” for the purposes of sections 80 to 84 of the Finance Act 1981; and
- (d) with respect to disposals after 31st March 1982, enabling elections to be made that certain holdings of securities of the same class shall be treated as single assets.

28. Capital transfer tax (burden of tax and payment by instalments)

That charges to capital transfer tax may be imposed by provisions relating to—

- (a) the burden of capital transfer tax on the value transferred by a chargeable transfer made on death; and
- (b) the payment of tax by instalments.

29. Oil taxation (receipts derived from, and expenditure in connection with, certain assets)

That provision may be made for bringing into charge to petroleum revenue tax certain sums received or receivable after 30th June 1982 in respect of assets used in connection with oil fields and for altering the reliefs available for certain expenditure incurred in connection with such assets.

30. Oil taxation (abortive exploration expenditure)

That provision may be made for the replacement, with respect to expenditure incurred after 15th March 1983, of the allowance under section 5 of the Oil Taxation Act 1975 in respect of abortive exploration expenditure and for the recovery of excess allowances given in respect of such expenditure.

31. Relief from tax (incidental and consequential charges)

That it is expedient to authorise any incidental or consequential charges to any duty or tax (including charges having retrospective effect) which may arise from provisions designed in general to afford relief from tax.

### PROCEDURE RESOLUTIONS

PROCEDURE (INTEREST RATES FOR NATIONAL LOANS FUND): That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in a Finance Bill, any Finance Bill of the present Session may contain provisions relating to the rates of interest applicable to loans made out of the National Loans Fund.

PROCEDURE (NEW TOWN DEVELOPMENT LOANS): That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain provision relating to the suspension of payments into the National Loans Fund, being payments by way of repayment of or interest on sums advanced to development corporations for new towns and the Development Board for Rural Wales.

PROCEDURE (FUTURE TAXATION): That, notwithstanding anything to the contrary in the practice of the House relating to matters which may be included in Finance Bills, any Finance Bill of the present Session may contain the following provisions taking effect in a future year—

- (a) provisions relating to dwellings occupied by directors and employees by reason of their employment;
- (b) provisions imposing charges to corporation tax on companies resident in the United Kingdom which have interests in certain companies which are not so resident;
- (c) provisions relating to advance corporation tax;
- (d) provisions relating to expenditure on the production and acquisition of films, tapes and discs;
- (e) provisions relating to expenditure on teletext receivers and adaptors;
- (f) provisions relating to deferment of liability for development land tax by virtue of section 19A of the Development Land Tax Act 1976;
- (g) provisions relating to the surcharge imposed by the National Insurance Surcharge Act 1976.

#### FINANCE [MONEY]: *Queen's Recommendation signified*

That, for the purposes of any Act of the present Session relating to finance, it is expedient to authorise—

- (a) any increase in the sums to be issued out of the National Loans Fund with recourse to the Consolidated Fund which is attributable to any provision of that Act enabling the Treasury to pay supplements in respect of sums borrowed on terms set out in the prospectus for Save As You Earn Savings Contracts (Third Issue) or in the prospectus for Index-Linked National Savings Certificates Retirement Issue;
- (b) provision for suspending payments by way of repayment of or interest on sums—
  - (i) falling within section 60(a) of the New Towns Act 1981 or borrowed by the Development Board for Rural Wales under section 9(2)(a) of the Development of Rural Wales Act 1976 for the purposes of the Board's function in respect of the development of new towns;
  - (ii) specified by the Treasury; and
  - (iii) not exceeding in aggregate £1,250 million;and for suspending the accrual of interest in respect of such sums.

