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PART A

BUDGET RESOLUTIONS 1983

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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

DRAFT RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

15th MARCH 1983

BUDGET-RECKET

DRAFT RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

15th MARCH 1983

(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)

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Mir. Chemoshor of the Exchequer

Providence Considering of Tarmer Hangman to perfor I of the Freeholder Cylindrian of Tares Act 1968 provident statutory effect shall be given to the following Modern:--

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 - (A) there (Markon No. 3)
- (A AM AND THE CO. O.
- (q) Municipale (Motors, No. 3)
 - (er Cour (Mordon No. e)
- (in Tobscop products (Motion No. 7)
- of the mountain of Carnon Min 30
- Un VellLios रक्ताडर केरच (शिर्वाजन पि.), आ

(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).

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(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].

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That it is especified to around the law with respect to the Nesteral Debt and the grabile resource and a mate factor provides in consecutors with finance; but this Resolution dues not extend to the making of—

- (a) any nyemiment ison criped to value second fax an as provide
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- for the respect to two importance by a constructive than by a provision relation of the superior description of th
- (iii) for exploy the exe of that the nonewise time in senteen to all supplies
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- (a) any sometimed relating to its outdings introded by the Narional Assurance Southways and 1976 and applying to some analysis the persons by or in respect of whom the machings is payable other than—
- (If an impediment moveding to a section of anningspeed to be paid by the hodio specified in cotton 14114 of the Phancs Act 1788; and
- (0) as respectivent estados yn the Communical in the contributed market the Act comitting from the Notes of Mer rape 1001 (Logical)

(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.

THEORY-THOUGHT

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That, in from 16th Merch 1743, the rate of duty specified in avoiding 5 of the Absolution Lignor Durkes Act 1979 shall be increment from E14-17 per time of alcohol in the spiritu to E11-19 per time of alcohol in the spiritu

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.

THINDS - THOUSE

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seedle 5

That, as from 10th March, 1907, the rates of duty specified in section 36 of the

(a) from \$20-40 for each hestoday to \$11 of) for and hostoday; and

(b) from 20-58 for each sufficient degree of cripical gravity emocilis; 1039 degrees to 30-72 for each such additional suggest

And it is hareby decisted that it is repellent in the public interest that this Resolution about the provinces of the Provinc

(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 exceeding 15 but not exceeding 18 per cent exceeding 18 but not exceeding 22 per cent exceeding 22 per cent		***	£ 113.00 145.90 171.70 171.70 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.

REDGET-HECRET

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That ar from 19th Starth 1983, the reas of duty scales section 56 of the Alocholic Elquor Dutter Act 1979 shall be as follows.

films of duty gas brotolities	
A 13-00 145.90 171 78 plus 171 78 plus 171 78 plus 25.50 25.	Winn at a strangith— and extending 15 per cent extending 15 but not extending 12 per cent extending 16 but not extending 12 per cent extending 13 per exe

(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 exceeding 10 but not exceeding 15 per cent exceeding 15 but not exceeding 18 per cent exceeding 18 per cent	mo mo mo mo	200	£ 79.30 109.80 135.20 135.20 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.

VERNORM-TENSOR

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S. Made-water

From an from 16th March 1983, the same of duty muter motion 35 of the Alcoholic Lidguer Duties Art 1979 shall be at follows-

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litates of daily per lastfolliss	the reference of mades are
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And it is breedy decired that it is expedient in the profile present that this Resolution as Society parts are appropriate the providence of the Province of Administry of Taxing Act 1968.

(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.

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And it is person destinat that it is experient in the position of the browhead Collection of Lena Should have materialy effect under the positions of the browhead Collection of Lena

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(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 the retail price plus thousand cigarettes.	per cent. of £21.67 per
2.	Cigars		£40.85 per kilogram.	
3.	Hand-rolling tobacco		£35.40 per kilogram.	
4.	Other smoking tobacco chewing tobacco	and 	£24.95 per kilogram."	

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Proposed products

There as from 48th Manch 1983, for the Table in tetradule 1 to the Talmann Frederits Dury Act 1979 from shall be unbetween the full-roles Table.

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should us as harely stealared that in in appellant in the public inverse that this Republican element have statutory effect under the previously of the Previously Collection of Taxos Act 1983

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8. Bingo duty.

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

BUDGET-SUCKET

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S. Binge fitting

That new provision may be made with respect to bluge duty,

(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.

These or these sit orders, by the natural of the blanch 1975, the name of duty specified in worker, (i) (i) the despite of the old branches and the following the second of the cases of the old terms are the first of the cases of the old terms are the first of the old terms and

And it is less's distinct that it is expedited in the public loterest that this Practicion classific providing of the Provisional Collection of Taxas en 1955.

(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	(gasic)	***	(Scher	SIEV	03063	***	£ 42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

PRINCIPL THOUGHT

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10. Yeldobn etnire deet.

That the Vehicles (Euclies Act 1971) and the Vehicles (Euclies Act (Northern Ireland) 1973 and buys effect with the schembrance up our below,

For this Resplaces that not numero the racing of attendments which would remit in different provisions being in force in different parts of Crim Behaln

And it is hereby declared that it is expendent as the guidal imment that this Reprinting stream transfer when tenter the pervisions of the Provisional Collection of Toxas Act 1900.

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Rate of deep	sloutev to	Descriptions
42.00 with an additional 85p for each parton where M ferelading the drived for which the relation has mailing appacity.		Payloney corriages .

BUDGET—SECRET

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Provisions Substituted for Part II of Schedule 3 to Act of 1971

	Weight unlad	en of vehicle	Rate of duty		
1. Description of vehicle	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 show- men'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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BUDGET—SECRET

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

	Weight unlad	len of vehicle	Rate of duty		
1. Description of vehicle	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	

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PROVIDIONS SUBSTITUTED FOR PART II OF SCHEDULE 5 TO ACE OF 1972

Mate of duty		Weight saladen of vehicle			
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	14-00			 Agriculturai machines; diggin- machines; mobile oranu; works tracke; mowing machines; fisher- mon's tractors 	
30-00	137-00 164-00 193-00 194-00	TO tone	anot 6	2. Haulnge vehicles, being show- men's vehicles	
00-061	147-00 262-00 374-00 488-00 603-00 503-00	Empl C Forms Forms Forms Forms	2 tons 4 tons 5 tons 8 tods	3. Hauluge vehicles, ner being showman's vehicles	

(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.	2.	3.	4.	5.	
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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	

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Provisions Substitutes for Play II as Substitute a to Act on 1971 and Act of 1872.

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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.	2.	3.	4.	5.	
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle	
tonnes	tonnes	£	£	£	
12	13	135	120	120	
13	14	140	120	120	
14	15	145	120	120	
15 16	16 17	165 180	125 130	120 120	
17	18	100	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	<u> </u>	_	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.	2.	3.	4.	5.
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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
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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 wei	ght of trailer	Duty supplemen
Exceeding	Not exceeding	Buty supplement
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 we	eight of trailer	Duty supplement
Exceeding	Not exceeding	- Buty supplement
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	Duty supplement	
-	-	£ 70	

BUDGET-RECREE

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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

ated 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 no less than three axles
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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 weig	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	
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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

ated train weight of tractor unit		nit 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 no less than three axles
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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 D

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

GENERAL RATES

Plated train weig	Plated train weight of tractor unit		actor 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 12 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 420 470 520 590 660 740 830 940 1,040 1,150 1,390 1,600 1,820 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,590	£ 420 420 420 420 420 420 420 420 420 420	£ 420 420 420 420 420 420 420 420 420 420	

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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 12 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 135 140 145 150 155 160 170 180 195 235 265 300 370 370 445 535 635 740 855	£ 135 135 135 135 135 135 135 140 150 160 170 190 205 225 300 355 445 535 635 740 855	£ 135 135 135 135 135 135 135 135 135 135

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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

lated train weight of tractor unit		tor 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 12 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 135 140 145 155 160 170 180 195 210 230 245 295 335 375 465 465 550 665 790 915 1,060	£ 135 135 140 145 150 155 160 160 170 180 200 215 235 255 280 375 440 550 665 790 915 1,060	£ 135 135 135 135 135 135 135 135 135 145 155 160 170 190 205 230 250 275 275 335 435 515 635 765

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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 afore-	£
said 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 norse-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".
 - (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.

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Provisions Juristikuted for Part II de Schoole 5 to Act de 1971 and Act de 1972

thate of duty	Description of vertice
9 00.08	1. Velucles not exceeding never horse-power, if registered anothe the Roads Act 1920 for the test tests before in January 1947
90.26	2. Vebides not included above

PROVISIONS SUBSTITUTED FOR PART II OF SUBSTILL 5 TO ACT OF 1971

Mate of duty	Description of relation
8+30	Vehicles first registered under the Ronds Art 1920 before la January 1947, or which if he first registration lies requires property and here effected in Northern Indend would have been so first registrated in store seid under the Art as to rece at Northern Indend (i) and exceeding 6 horse power (ii) exceeding 6 horse power (ii) exceeding 6 horse power but not exceeding 9 horse power (iii) exceeding 6 horse power that an exceeding 9 horse power (iii)
-09-23	2 Other valuides — — — — — — — — —

- (2) la tle seld Acts of 1971 and 1972, in submission (5) of statisty 16 (trade lighters), including that submission as set out in programs 17 set Perc 1 of Autoclule 7 for " 140" and " 18 " " and " 18 " 10".
- (2) In Part 1 of Schedule 4 to the Acts of 1971 and 1972 unusual tests of duty on goods vehicles)--
 - ter, in paragraph 1ch, for " £110 " share shall be submitted " £150 ":
 - (b) in peroperty 2 for " 1950" the reshall be coloniated." Little"
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 - lone modifie beant of state (body (6)(1) sign tracemy-due fit
- (B) its sub-paragraph (E)(A), for " 12 nonics" and " "U 51 conces" that that be sub-concess, suggestivity, " 52 Louises" and " " a source".
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 - 12) in add-paragraph (1) 10x 100 " there shall be reconstrued 100 ";
 - (4) in properties of the condition of th
- (Ell an amb-paragraph (2)(b), for " \$130 " sucre shall be subsubsect " 2) t5 ";
 - (iv) in sub-paragraph (4) for "4100 "there clost be reliableful "490 ".
 - (iv) in sub-paragraph 5, for " £100" there aboil no substituted " £90".
 - (e) in garagraph 7, Let " 181 " their shall be substituted " 205 "; and
 - (t) steer paragraph 14 there that on heart of the per graphs as controlled.

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(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—

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- (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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(b) which is not be used with smithting with soft less that is a payer

(2) If, in a case to which the paragraph applies the arroter unit is vised with a sami-trailer with two notes and when so need, the lates weight of the tracted value and the empiricalist when augustes does not caused the maximum bules weight assumented in out-paragraph (100%) above, the insects init shall, when so read be telement to be been to be been to be been to the contract of this Act.

(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.

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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

Part of excess over £14,600						Higher rate
The first £2,600	200		***	300000	*2*2*2	40 per cent.
The next £4,600	8400	10000	***	***	*(3)30	45 per cent.
The next £7,100	944	227.00	54/4/45	****	***	50 per cent.
The next £7,100			***	416243	£(*(*))	55 per cent.
The remainder		14.44				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.

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(a) is paper ut so much of no authorized total images as excepts \$14,600, at each bugher value on the position in the Table below; and

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(2) became 24(4) of the Pengace Aut 1986 (measure of barts and limit, higher rate boards and mountainest forces threshold) that not apply for the year 1983-84.

(3) This ileachnium shall not require any charge to be made to the material reducible on temporalis and or reproduce the second of the forest and the position Taxes are 1970 (pay as you made helper 14th May 1983.

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(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.

(82)

12. Tucomo nex (permani cellais)

That:

- (I) Isocion 24(5) of the France Act 1990 (necesse of personal reliably shall not apply for the year 1985-86.
- (2) In action 8 of the Income and Corporation Taxes Act 1970 (personni mileft)— (a) In subsection (11(a) (market) for 712,015" there shall be subgifuled "12,795";
- (a) in minoriton (1) (b) (single) and (3) (wife's carned income relief) for "f1.565".
 (d) in minoriton (1) (b) (single) and (2) (wife's carned income relief) for "f1.565".
- (c) in submertion (1A) (age allowance) for "15.273" and "27.070" there shall be submitted "17.255" and "27.500" propertiesty;
- (a) in minorion (18) (income Helt for age allowance) for " £6,700" their shall be reductioned " £7,500".
- (3) This Remission shall not require any change to be made in the amounts destartisfs or repayable noder moder modion 204 of the lacence and Corporation Turns Act 1970 (pay as you cann before 11st May 1983.
- And if in hundry deduced that it is expectant in the public interest that this literatures should have imentery efter under the provisions of the Provisional Collection of Taxes Act 1965.

(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.

TEMPER-EXCISE

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intal of the community of the community of the control of

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- (3) In section 15% of the Larmor and Compagning Taxes Act 1970 (West W's Sections) also substituted the first part "there shall be substituted the following particular.
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And it is hearing decitaring that it as engagement the partition of the floatener share that floateners and as expected as the provisional Collection of Large and 1988.

(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.

THE LIE - PERSON

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18. Parket by barrens their by 1858 \$8)

That the limit imposed by paragraph 5 of Scholnic 1 at the Finance Act 1974 viral, subject to may only not in the first that paragraph be control in the paragraph by control for the year 1933-26, 193-193

(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.

(66)

15. Comporation ten telescope and num for financial year 1982)

That componed on tex shall be charged for the financial year 1987 at the rate of

(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.

BUMGET-SECRET

(18)

16. Advance corporation use trate for Easterful year 1983)

That the rate of advance companies for the duantial year 1983 shall be three-

(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.

TERRIER-THROUGH

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ter the condition for the for the describe you that shall be 36 per case; and the the foreign by inference to which targetestics we discuse un income it reduced income it reduced income a tipe will be foreign to the foreign the foreign the condition.

(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.

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(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.

TEROSE-TEORIS

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(c) Available counties by absention and certain order employees by season of their

(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.

THEOREM-THORES

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20. Pay as you sure (non-deducted reads)

That charges to become tox once he imposed for revolution relating to the trajulated to be allowable from a commission of observed may required trade section 204 of the language and Corporation Care for 17th

(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.

THEORY-ARORUS

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11. Proof sharing whemes (increase of variations shart appropriation)

That is Cington III of Form III of the Diment Act 1972 (percent) and policy of tests of the special of the contract of the con

- (a) with corpora to abuse supergraphed are or sizes did about 1983, unlessations (b) and (3) of exclusive vs. planes in country of golden water of FL. 1980 shall have offered as if the " \$1,130" there were redefinited "the relevant measures",
- (a) was effect from (a) April 1931, paragraph (fd. of Schools 9 (murlimum falls)) maded value from the control of the paragraph of the control of the paragraph of the control of the cont
- (c) the extension to a participant on its parapaphs but not (i) above shall be, its relation to a participant on an amount which is not less than £1,500 and not extens than £5,000 and wat the parameter in question or the amounting year of amountaint whichever as the president each for this parameter of the parameter of the parameter of the continuents of the other or resplayment by wirtur of which he is entitled to previolent its the charge as and those to be paid in that year parameter of united to previolent its the charge as and those an he paid in that year parter describes at the parameter of the form that the parameter of the parameter of the contract of the parameter of the parameter of the form of the parameter of the form of the parameter of the parame

And it is totally destrict that It is expedient in the public infrast that this Marchiness should have country effect under the provisions of the Provident Collected in Trans. Are 1966.

(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).

PUDGET - SERET

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(81)

23. Group relief

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

TEMPORE--TREDUM

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That charges to corporation to amposed by amondatents relating to group reflect.

(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.

THEORY - THOUSE

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That charges to become man compromise, and outside prints tax many be made by providings—

- and without a common and define which the property of the language (a)
- of Schedule 7 to the County Allowance Ad 1968, as applied for the purposes of Schedule 12 to the Planta An 1982, and
- (c) succeeding the delicities of Complete allowed to section but of the Control o

(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.

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(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.

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26. Capital transfer for (buokes or no our payment by instalments)

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(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.

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(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.

YMROME-TROKER

(18)

28. Off taxasion taburdos explorades expenditure)

That provision may be made the description of the expect to expectitus lacuned after 15th March 15th, of the allowance under notion if of the OU Texation Act 1975 in respect of absence explanation expenditure and for the economy of excess allowance given in sespect of such expenditure.

(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.

STRUCKS-SHOKET

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29. Relief from the (medural and perceptuals) charges)

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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.

(76)

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(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.

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- (b) provision for suspending payments by easy of supayment of or interest on sums-
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 - (Ei) not exceeding in aggregate £1.250 million:

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9 March, 1983

BUDGET—SECRET

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No. of September 1919

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P.P.S.

BUDGET RESOLUTIONS

COPY NO 5

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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

DRAFT RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

15th MARCH 1983

TERRING BURROU

RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

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DRAFT RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

15 MARCH 1983

RESOLUTIONS TO BE MOVED BY THE CHANCELLOR OF THE EXCHEQUER

15 MARCH 1983

(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)

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Mr. Champeline of the Endisons

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(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).

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(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.

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(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.

THEORE--SECRIFF

(9)

A Spirite

That, as from 16th March 1963, the cate of duty specified in section 5 of the Alcoholic Liquer Dades Act 1979 shall be becomed from 214-47 per line of alcohol in the spirits to \$15-19 per line of alcohol in me spirits.

And it is hereby declared that it is expedient in the mubile intured that this Resolution should have statutory effect under the provintue of the Provintual Collection of Yaxos Act 1958.

(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.

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And it is boudy doctored that it is expedient to the nobile interest (but risk Resolution should have statuted what water the produced of the Provisional Collection of Taxes

(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 exceeding 15 but not exceeding 18 per cent exceeding 18 but not exceeding 22 per cent exceeding 22 per cent	***		£ 113.00 145.90 171.70 171.70 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.

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4. Witte

That, se from 16th Merch 1983, the news of duty under rection 54 of the Alcoholic Migner Dodge Act 1919 challes at follows—

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And it is furnity distance that it is expediture in the public interest that this inscrining should have exceeding after the previous of the Provisional Collection of Taxes Act 1959.

(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 exceeding 10 but not exceeding 15 per cent exceeding 15 but not exceeding 18 per cent exceeding 18 per cent	3000 3000 5000	(***) (***) (***) **)*	f. 79.30 109.80 135.20 135.20 plus £15.19 for every 1 per cent or part of 1 per cent in excess or 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.

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And it is been'by declared first it is expedient in the public interest that this Mesolution should have statutors effect under the provisions of the Provisional Collection of Taxes Act 1965.

(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.

THEORE-THORNE

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That, as from 16th March (003, the rets of mits specified in section 62(1) of the Absolutic Luptur Danier Act 1979 shall be increased from Al-16 per bestolkes to 49 Me ner bestolkes.

And with break dedical flat is to expedict to the point house, that this Occaluday, should be a statemy electronic the position of the forestand Collection of Traces. Are 1918.

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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 .	# . #d	nase on	 An amount equal to 21 per cent. of the retail price plus £21.67 per thousand cigarettes.
2.	Cigars .	•••	163	 £40.85 per kilogram.
3.	Hand-rolling	tobacc	0	 £35.40 per kilogram.
4.	Other smol		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.

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1. Tebuses produces

That as force 15th March 1983, for the Tuble to Schulble I to the Tolmant Rodness Budness and yet only yet only the shall be noted that informs Table...

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And it is beenby declared chee it is repedient in the public laterest that this Revolution abund time statement either mades the provinces of the Provisional Collection of Tures Act 1998.

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8. Gaming machine licence duty

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

PUDGET-SECRET

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8. Comitty machine feeture duty

That new provision may be made with respect to garding audition licence duty.

(23)

9. Bingo duty

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

RUDGES--GROWER

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W. Tittle eduction

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

(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.

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Then as first six plants in the conting of all blanck 1900, we make all days specified in source 1919 of (in hydrocurron Oil Entire Am 1919 shall be increased—
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And it is breaky designed view or as experiment in the problec between that this Resolutions about the state of the Provisional Collection of Taxes

And 1998.

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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 tricyles 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	NAME:	25/4	Salarie	****		Second	£ 42.00 with an additional 85p for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

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AND REAL PROPERTY.

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the distributions shall not engineer the metring of amorphospin which with minit

And it is has by defined that it is experient in the public inverse that this Regulation stands have attended after makes the providing of the Presidental Collection of Taxas

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43,00 with an additional 85p for each nerven above 30 (excludive	Harkory cardages
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PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1971 AND ACT OF 1972

	Weight unlad	len of vehicle	Rate of duty	
1. Description of vehicle	2. Exceeding	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		3 -	£ 14.00	£
2. Haulage vehicles, being show-men'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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PROVISIONS SUBSTITUTED FOR PART II OF STREET AND ACT OF 1971 AND ACT OF 1972.

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3. Manlage vehicles not being shownsen's vehicles	thy pools in most in most in this in color	10 1000 9 1000 15 100 9 1000 9 1000 9 1000	008 00 008 00 008 00 008 00 008 00 008 00	T90/00 110/00
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. Agricultural machines; digglas; machines; mobile cranes; works rucks; mowing mechines; distri- nen's implore			E 00	
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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 we	eight of vehicle	Rate of duty					
1.	2.	3.	4.	5.			
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	Four or more axle vehicle			
tonnes 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 30,49	£ 410 500 610 670 780 — — — — — — — — — — — — — — — — — — —	£ 320 320 320 320 320 320 380 440 500 580 660 740 920 1,150 — — —	£ 320 320 320 320 320 320 320 320 320 320			

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0027			100	870
1,596			30.40	30

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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 we	eight of vehicle		Rate of duty	
1.	2.	4.	4.	5.
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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 we	eight of vehicle		Rate of duty	
1.	2.	4.	4.	5.
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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	<u> </u>	160	140
21	22	<u> </u>	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 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 wei	Gross weight of trailer	
Exceeding	Not exceeding	Duty supplement
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 weig	Gross weight of trailer	
Exceeding	Not exceeding	- Duty supplement
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 wastenant
Exceeding	Not exceeding	- Duty supplement
-	_	£ 70

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SUPPLEMENTARY RATES OF DUTY ON PURD CHOOS VALICIES CIVEN 12 TORRES USED FOR DAMES CALLED FOREST PLANTS CALLED FOREST

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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		
t.	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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 420 470 510 560 610 660 710 770 830 890 950 1,020 1,090 1,090 1,090 1,090 1,150 1,390 1,150 1,390 1,600 1,820 2,290 2,290 2,290 2,290 2,450 2,610 2,730 2,940	£ 420 420 420 420 420 420 420 420 420 420	£ 420 420 420 420 420 420 420 420 420 420

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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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 140 145 150 155 160 160 165 170 175 180 190 200 200 200 200 200 200 200 235 265 300 370 370 370 395 455 485 505 545	£ 135 135 135 135 135 135 135 135 135 135	£ 135 135 135 135 135 135 135 135 135 135

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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

lated 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 semitrailers 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
23 24	25	235	180	160
25 26	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
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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.	1. 2.		1. 2.		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		
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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.	For a tractor unit to be used only with semitrailers with not less than three axles		
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			
tonnes 12 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 135 140 145 155 160 170 180 195 210 230 245 295 335 375 465 465 550 665 790 915	£ 135 135 140 145 150 155 160 160 170 180 200 215 235 255 280 375 440 550 665 790 915 1,060	£ 135 135 135 135 135 135 135 135 145 145 155 160 170 190 205 230 250 275 275 335 435 515 635 765		

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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Norm: In their application to the Act of 1972, the propuling Tables shall be read as if effections to plated great weights or plated train weights were references to relevant maximum weights or relevant maximum weights.

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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
A TALL A A STATE AND A STATE A	£
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) 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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- (2) In the asts Acts of 1974 and 1972, in substitut (3) of notion 16 (trace flances), including that substitute as as out to paragraph 12 of Part 1 of Schedule 7 Par 2 Pu and " &s" there is a substitute respectively. The " and " dr. out.
- (3) In Part I of Schedule 8 Spring Action 1971 and 1971 [commitment dath on greeks vehicles)—
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 - (f) efter paragraph 14 feets shall be based the protocouply set out believe.

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- (8) the rate of duty paid on taking out the distance is equal to my exceeds the rate of duty applicable to a tractor with having see notice.
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- (3) If, he a cost to which that parentials replies the tracer time to most with a static trailer vote (we must read, when so tend, the times weight of the tractor unit and the sent-trailer takes together does not exceed the constituted bases arrange to according to sent-trailer (I/i) if) alone, the basetor must dual, when so used to taken to be literated in accordance with the requirements of this Act.

(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 subparagraph (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.

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- (3) Patragraphs (1) to \$31 above apply in relate to the rose taken our after 15th filters!

(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

Part of excess over £						Higher rate
The first £	2.220					40 per cent.
The next £	***	****		A 1. 1. 1. 1.	27.7.2	45 per cent.
The next £	***	****		3.00		50 per cent.
The next £	\$49	****	3.40404	(476.4)	***	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.

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(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.

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(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.

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(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.

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That the limit imposed by principals in Schulule 5 to significan Act 1974 shall.
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(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.

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(63)

TA. Composition the charge and true for themselved year 1993)
That composition has shall be charged for the linearital year 1993 at the rate of
53 per sent.

(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.

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12. Advance compromise for the fire baseling year 1970)

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(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.

BUDGER-SECRET

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- (e) the small companies rate for the Contract year 1982 shall be 28 per conf.; and
- (b) the irsusting by reference to which corporation tax charged on largence is reduced under receion 9502) of the Finence Aut 1972 shall for that finencial year be seven two-hundracides

(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.

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(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.

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(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 that £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.

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(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).

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22. Profit studies refusion and above option universe (approved)

That provision may be made for varying the modifice for giving approval to and withfrending approval form whereas each basedue it is the Private Act 1978 (profit giving actuated and Scholate II) to the Fall (my mpirespited state option in bestim).

(77)

23. Group relief

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

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That charges to conjunction use only he imposed by amendments relating to group relial.

(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.

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to be supported that the control of the state of the property of supported to the property of supported to the formal American Act 1955, as applied for the property of Schedule 12 to the fire result of 1951 and (b) property of the distribution of "control of the section 30% of the Cupital Civilian For Act, 1979 so as to be indeed as not because and or substance and a substance of the said desired to

(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.

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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-SPORET

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26. Capital transfer on flunders of the and payment by Installments)

That charges to expete transfer for more by invasions relating to—

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(b) the paperer of tax by instalments.

(85)

27. Oil taxation (receipts derived from, and expenditure in connnection 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.

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That provious may be exact for bringing into charge to petrebutan revenue testification advisors personal exact certain sensitive base assets used to connection with oil bridge and for sameting the reliefs a confection to expenditure improved in connection with a south married.

(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.

THEORE-THEOREM

(87)

28. Oil remercon (abortive exploration expenditure)

That providen may be smade for the replacement with respect to expenditure incurred after 15th March 1983, of the allowance under section 5 of the Oil Taxation Act 1973 in respect of abordice explanations expanditure and for the recovery of carest allowances given in respect of such expenditure.

(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.

PUDGET -SECRET

(08)

19. Relief from 1sx (incidental and onnequential charges)

That it is expedient to authorize any insidental or consequential charges to any duty or fax (including charges having subsequently effect) which may arise from provisions designed in general to affect rollef from tax.

(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 Atc 1976;
- (e) provisions relating to the surcharge imposed by the National Insurance Surcharge Act 1976.

BUDGET-ERCRET

(10)

PROCEEDING PEROLUTIONS

PROCESURE (INTEREST MAJES IN PARTONN LEADS TOND! That, notwithstending anything to the contrary is the practice of the Money residing (a majern which may be included in a Finence Sill, any Finence Will of the present Service way coulding processors relating to the years of interest approaches to leave made any or the Samuel Louis Fund.

Recoracys (New Town have ordered Loans): That, noted be solding anything to the contrary in the presence of the Parte clustry to matter which may be solded in Finance Fills, any Presence Illit of the present the common os them expenses the common of payments the the Parte in the common of payments the translational large fixed, being newmant to move of the fill of the first on state advanced to development of or instruct on state advanced to development competitions for new towns and the Development Board for Runs Water.

PROCEDURE (FUTURE TRANSPRICE): That, notwished nothing engining to the contrary in the practice of the House relating to matters which may included in Picarco Bills, any Pinesco Bill of the present fession may centein the following provisions taking effect in a fature year—

- (a) provisions imposing charges to corporative the on empanies vehicle on the United Kingsons which have interests in certain companies which are not so resident:
- (5) provisions relating to expendings on the production and requisition of films, tapes and discs;
 - (c) provisions relating to expanditure on prioractive relivers and adaptage;
- (d) provisions relating to defendant of liability for development last tax by within of section ISA of the Daysleptent Load Tax AU 1976;
- (a) provisions relating to the surcharge imposed by the blancous Toursants Studienge (A) Act 1976

(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.

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PRIMER (MONEY). Queen's Recommendation of pulped

That, for the posteres of say act of the power Service relating to harine, it is expedient to authorise-

- (a) any increase in the same to be readed out of the relational Course think with recourse to the Courseled Dend which is numbered in a say provide n of that Act embling the a teacher' to pay supplement in papers of summ bounded on terms set out in the prospection for large de You Earn Sayings Conducts (Third lights) or in the prospection for further Linkert Parlount Savings Certificates Registrated Insuly.
- (5) provision for suspending payments by any of repayment of or interest on some-
- (i) falling within section 60(a) of the Mess Towns Act 1981 or borrowed by the Development stoard for Statel Wales under section 9(2)(a) of the Development of Runni Wales Act 1970 for the purposes of the Board's function in respect of the development of new towns;
- (ii) specialed by the Tressity, and
- (NI) act exceeding in eggregate (1.05% rollion; and for melyonding the accrual of interest in temperal of route summ.

XXX-D(1)

4 March, 1983

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BUDGET RESOLUTIONS

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I attach the first print of the Budget Resolutions.

- (direct,please)
 2. Any comments should reach Parliamentary Counsel/ (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

FP1

March 1983

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).

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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 exceeding 15 but not exceeding 18 per cent exceeding 18 but not exceeding 22 per cent exceeding 22 per cent	la u,	£ 113.00 145.90 171.70 171.70 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 exceeding 10 but not exceeding 15 per cent exceeding 15 but not exceeding 18 per cent exceeding 18 per cent		 	£ 79.30 109.80 135.20 135.20 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.
	and	and the same of th
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		***	ore Un	***	 ***	£ 42.00 with an additional 85p for each
ballant guid to				C WALL O		person above 20 (excluding the driver) for which the vehicle has seating capacity.

(9) Provisions Substituted for Part II of Schedule 3 to Act of 1971

athlite Rate of days	Weight unlad	en of vehicle	Rate of duty		
1. Description of vehicle	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 show-men'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	

(10)
PROVISIONS SUBSTITUTED FOR PART II OF SCHEDULE 3 TO ACT OF 1972

chide Ruce of daty	Weight unla	den of vehicle	Rate of duty	
1. Description of vehicle	2. Exceeding	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	_	- spleni Salah spekil	£ 14·00	L. App. 2 classes resolutions: made creates enough
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	
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

(11)

Provisions Substituted for Part II of Schedule 4 to Act of 1971 and Act of 1972

THE A THE POST OF SET PROPERTY OF THE ACTION OF THE POST OF THE PO

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

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

(12)

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.	2.	3.	4.	5.
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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	<u>-</u>	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

(13)

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.	2.	3.	4.	5.
Exceeding	Not exceeding	Two axle vehicle	Three axle vehicle	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	THE RESERVE OF THE PERSON NAMED IN	140	125
19	20	PROPERTY OF TAXABLE	150	130
20	21		160	140
21 22 23	22		165	150
22	23		175	160
23	24	-	210	165
24	25		250	180
24 25	26	Not exceed our		200
26	27	allither amendant	1-11	220
26 27 28 29	28	lemme!		245
28	29		-	265
29	30	-		340
30	30.49	-		430

SUPERSONAL PLANS OF DAYS OF THE VISION VISION DOES 17 THOSE UND MA. DUNNER THAT SHOW FINDS

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	GE	NERAI	L RATES	S
---------------	----	-------	---------	---

Gross weight of trailer			Determine	
-5	Exceeding	Not exceeding	- Duty supplement	-1
dulas alai	tonnes 4	tonnes 8	£ 70	
W.	8 10 12	10 12 14	90 115 160	tonno)
121	14	3-15	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

180	Gross weigh	ght of trailer	D. H.
005 025 225 285	Exceeding	Not exceeding	Duty supplement
210 240 041 041	tonnes 4 8 10 12 14	tonnes 8 10 12 14	£ 70 90 115 160 300

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 wei	Gross weight of trailer	
Exceeding	Not exceeding	- Duty supplement
-	_	£ 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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32 32 32 32 35 36 37	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32 32.52 33 34 35 36 37 38	£ 420 470 510 560 610 660 710 770 830 890 950 1,020 1,090 1,090 1,090 1,090 1,150 1,390 1,500 1,820 2,290 2,290 2,290 2,450 2,610 2,730 2,940	£ 420 420 420 420 420 420 420 420 420 420	£ 420 420 420 420 420 420 420 420 420 420	

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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 140 145 150 155 160 160 165 170 175 180 190 200 200 200 200 200 200 200 200 200 2	£ 135 135 135 135 135 135 135 135 135 135	£ 135 135 135 135 135 135 135 135 135 135

(17)

TABLE C(2)

IITS EXCEEDING 12 TONNES PLATED TRAIN WEIG

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 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 140 145 150 155 160 160 170 180 195 210 220 235 235 235 235 235 245 295 335 375 465 750 880 1,000 1,070 1,120 1,200	£ 135 135 135 135 135 135 135 135 135 135	£ 135 135 135 135 135 135 135 135 135 135

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

GENERAL RATES

Plated train weig	tht of tractor unit	Rate of duty algion plant balaffi		
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 12 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 420 470 520 590 660 740 830 940 1,040 1,150 1,390 1,600 1,820 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290 2,290	£ 420 420 420 420 420 420 420 420 420 420	£ 420 420 420 420 420 420 420 420 420 420
750 1,000 1,000 1,120 1,200 1,200	1,000 1,000 1,000 1,000 1,100 1,100	0 t 000,1 000,1 001,1 002,1	2.6 2.7 2.6 3.6 3.6 3.6 3.6	56 67 67 67 67 71

(19)

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		nnit Rate of duty libiow ment bound		
17.	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 12 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37	tonnes 20 21 22 23 24 25 26 27 28 29 30 31 32 32.52 33 34 35 36 37 38	£ 135 135 140 145 150 155 160 170 180 195 235 265 300 370 370 445 535 635 740 855	£ 135 135 135 135 135 135 135 135 140 150 160 170 190 205 225 300 355 445 535 635 740 855	£ 135 135 135 135 135 135 135 135 135 135

(20)

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

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

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

		Rate of duty						
1 37	- 4h a							
1. Vo Roads		60.00						
2. V	ehicles not included above			25,525		12.00		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 (ii) exceeding 6 horse-power but not exceeding 9 horse-power—for	51.00	
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.

		TAE	BLE		
Part of excess over £14,600					Higher rate
The first £2,600					 40 per cent.
The next £4,600	•••				 45 per cent.
The next £7,100	عادوا بلود د			MAR. 51	 50 per cent.
The next £7,100	***				 55 per cent.
The remainder	11.		****		 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.

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