



Finance Act 1949

1949 CHAPTER 47

PART I

CUSTOMS AND EXCISE

1 Tea

- (1) The duties of customs chargeable under section one of the Finance Act, 1936, on tea shall cease to be chargeable, but in lieu thereof there shall, in the case of tea imported into the United Kingdom and not being an Empire product within the meaning of subsection (1) of section eight of the Finance Act, 1919, be charged a duty of customs at the rate of twopence the pound.
- (2) Section fourteen of the Finance Act, 1924 (which, as amended by section twelve of the Finance Act, 1925, makes provision for the allowance of drawback on the exportation or shipment as stores of certain blended tea) shall extend to blended tea prepared wholly or partly from tea in respect of which the customs duty chargeable under this section has been paid.
- (3) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

2 Reduction of duties on beer

- (1) Section one of the Finance (No. 2) Act, 1939 (which imposes duties of excise and customs in respect of beer and provides for drawbacks from those duties), shall have effect as if the First Schedule to this Act were substituted for the First Schedule to that Act:

Provided that this section shall not apply to reduce any drawback in respect of beer as to which it is shown to the satisfaction of the Commissioners that duty was paid at the rate in force before the coming into force of this section.

- (2) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

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3 Continuation of duties on hops, etc., and beer

- (1) The duties charged by virtue of subsection (1) of section one of the Finance Act, 1945, until the end of the fifteenth day of August, nineteen hundred and forty-nine, namely—
 - (a) the duties of customs charged on hops and extracts, essences or other similar preparations made from hops under subsection (1) of section seven of the Finance Act, 1925; and
 - (b) the duty of customs charged on hop oil under the proviso to subsection (1) of section four of the Finance Act, 1929; and
 - (c) the additional duty of customs charged in respect of beer under subsection (2) of section two of the Finance Act, 1933,shall continue to be charged until the end of the fifteenth day of August, nineteen hundred and fifty-three.
- (2) The drawback allowed by virtue of subsection (2) of section one of the Finance Act, 1945, until the end of the fifteenth day of November, nineteen hundred and forty-nine, namely, the additional excise drawback allowed in respect of beer under subsection (4) of section two of the Finance Act, 1933, shall continue to be allowed until the end of the fifteenth day of November, nineteen hundred and fifty-three.

4 Wines

- (1) In lieu of the duties of customs charged on wines under section three of the Finance (No. 2) Act, 1939, there shall (subject to the next following subsection) be charged on wines imported into the United Kingdom duties of customs at the rates set out in the Second Schedule to this Act, the rates specified in the second column thereof applying to wines which are not Empire products and those specified in the third column to wines which are.
- (2) If at any time the Treasury are satisfied that an increase of a shilling in each of the rates specified in the said Second Schedule for light wines which are Empire products would not contravene any of the Ottawa agreements for the time being in force they shall by order increase those rates by a shilling, but shall revoke the order on being satisfied at any time that the increase does contravene one of those agreements; and those rates shall also be increased by a shilling in the case of wines produced or manufactured in a country the Government of which is a party to one of the Ottawa agreements at any time when that agreement is not in force.
- (3) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed to be sparkling wine for the purpose of certain duties charged on sparkling wine), shall apply for the purpose of the duties charged on sparkling wine by this section as it applied for the purpose of the duty mentioned in that subsection.
- (4) For the purposes of this section—
 - (a) the expression " Empire product " has the same meaning as in subsection (1) of section eight of the Finance Act, 1919;
 - (b) the expression " Ottawa agreement " means an agreement scheduled to the Ottawa Agreements Act, 1932, as for the time being varied by mutual consent;
 - (c) the expression " wine " includes the lees of wine.
- (5) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

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5 Sweets

- (1) The duty of excise on sweets charged under section six of the Finance Act, 1927, shall be charged at the rates specified in the Third Schedule to this Act instead of at the rates specified in the Fifth Schedule to the Finance Act, 1948.
- (2) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

6 Sugar

- (1) As respects sugar, molasses and glucose, the rates of the duties of customs and excise, of the preferential reduction under section eight of the Finance Act, 1925 (which relates to Empire products), and of any drawback of those duties under subsection (2) of section four of the Finance Act, 1928, shall be those applicable immediately after the passing of the Finance Act, 1934; and any certificate issued under section one of the last mentioned Act (which relates to certificated colonial sugar) shall have effect accordingly.
- (2) Accordingly those rates, and the rates of the duties and reduction in the case of saccharin, shall be as set out in the Fourth Schedule to this Act (which is to be construed in accordance with paragraph 9 of Part III of the Second Schedule to the said Act of 1928).
- (3) For the purposes of section seven of the Finance Act, 1926 (which provides for stabilising imperial preference as at the first day of July, nineteen hundred and twenty-six), the rates specified in Part I of the said Schedule shall be deemed to have been the rates in force immediately before that day.
- (4) Any reduction effected by this section in the rates of any drawbacks shall not have effect in relation to any goods as respects which it is shown to the satisfaction of the Commissioners that duty was paid at the rates in force before the commencement of this section.
- (5) This section shall be deemed to have had effect as from five o'clock in the evening of the sixth day of April, nineteen hundred and forty-nine.

7 Matches

- (1) In lieu of the duties of customs charged on matches under section four of the Finance Act, 1940, there shall be charged on matches imported into the United Kingdom duties of customs at the rates specified in Part I of the Fifth Schedule to this Act.
- (2) In lieu of the duties of excise charged on matches under the said section four there shall be charged on matches manufactured in the United Kingdom duties of excise at the rates specified in Part II of the Fifth Schedule to this Act.
- (3) Subsections (4) and (5) of section three of the Finance (New Duties) Act, 1916 (which made supplemental provision for the purpose of the duties under that section), shall apply for the purpose of all duties of customs or excise from time to time charged on matches.
- (4) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

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8 Mechanical lighters

- (1) The duty of customs charged under section six of the Finance Act, 1928, on the importation into the United Kingdom of any mechanical lighter and of any component part of a mechanical lighter other than a flint shall (instead of being charged at the rate directed by section five of the Finance Act, 1940) be charged at the rate of seven shillings or, in the case of a gas lighter or component part of a gas lighter, at the rate of five shillings.
- (2) The duty of excise charged under the said section six on every mechanical lighter manufactured in the United Kingdom which is complete, or which could be made complete by the addition of a flint, and on every mechanical lighter sent out in an incomplete state from the premises of a manufacturer of mechanical lighters, shall (instead of being charged at the rate directed by section five of the Finance Act, 1940) be charged at the rate of six shillings or, in the case of a gas lighter, at the rate of four shillings.
- (3) References in this section to a gas lighter or to a component part of a gas lighter are to be taken as referring to a mechanical lighter or part, as the case may be, which is shown to the satisfaction of the Commissioners to be constructed solely for the purpose of igniting gas for domestic use.
- (4) This section shall be deemed to have had effect as from the seventh day of April, nineteen hundred and forty-nine.

9 Amendment of rates of entertainments duty

- (1) As respects payments for admission to entertainments held on or after the thirty-first day of July, nineteen hundred and forty-nine, Part II of the Fifth Schedule to the Finance Act, 1943 (which sets out the full rates of entertainments duty), shall have effect, and be deemed always to have had effect, subject to the following amendments:
—
 - (a) the eightpenny halfpenny rate of duty shall apply only where the amount of the payment referred to in the first column of the Schedule exceeds elevenpence and does not exceed one shilling and a halfpenny (instead of where it exceeds tenpence halfpenny and does not exceed one shilling and a halfpenny); and
 - (b) instead of a sevenpenny halfpenny rate applying where that amount exceeds eightpence three-farthings and does not exceed tenpence halfpenny there shall be—
 - (i) a sevenpenny rate, to apply where that amount exceeds tenpence and does not exceed elevenpence; and
 - (ii) a fivepenny rate, to apply where that amount exceeds eightpence three-farthings and does not exceed tenpence.
- (2) Where entertainments duty has been charged on any payment made before the said thirty-first day of July, and by virtue of this section the duty should have been charged at a lower rate than that at which it was in fact charged, the person by whom the duty was paid shall be entitled to repayment of the amount of the overcharge.

10 Exemption from entertainments duty of amateur entertainments

- (1) Entertainments duty within the meaning of section one of the Finance (New Duties) Act, 1916, shall not be charged on payments for admission to any entertainment which

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is held on or after the thirty-first day of July, nineteen hundred and forty-nine, and consists of one or more of the following items, that is to say—

- (a) a stage play ;
- (b) a ballet (whether a stage play or not);
- (c) a performance of music (whether vocal or instrumental);
- (d) a lecture;
- (e) a recitation;
- (f) an eisteddfod;

where the Commissioners are satisfied that the entertainment is provided by a society, institution or committee which is not conducted or established for profit and that the entertainment is an amateur one.

- (2) For the purposes of this section an entertainment shall not be deemed to be an amateur one if any payment is made or reward given for the appearance of any of the performers whose words or actions constitute the entertainment or any part of it, or for any person's services in connection with the entertainment as instructor, producer, manager or conductor or in any advisory capacity.
- (3) This section shall be deemed always to have had effect and where entertainments duty has been charged on any payment made before the said thirty-first day of July, being a payment which by virtue of this section is not chargeable with duty, the person by whom the duty was paid shall be entitled to repayment of the amount of the duty.

11 Extension of relief from entertainments duty for rural entertainments

- (1) As respects payments for admission to entertainments held on or after the first day of May, nineteen hundred and forty-nine, the exemption from entertainments duty conferred by section seventeen of the Finance Act, 1948, shall be, and be deemed always to have been, extended by the substitution in subsection (1) of that section for the words " a population not exceeding sixty-four to the square mile " of the words " a population not exceeding six hundred and forty to the square mile."
- (2) Where entertainments duty has been charged on any payment made before the said first day of May, being a payment which by virtue of this section is not chargeable with duty, the person by whom the duty was paid shall be entitled to repayment of the amount of the duty.

12 Pool betting duty

The amount of the pool betting duty on a bet made at any time by reference to an event taking place on or after the ninth day of April, nineteen hundred and forty-nine, shall be, and be deemed always to have been, one half as much again as if this section had not been passed, except in the case of a bet exempted under section fourteen of the Finance Act, 1948, from the increase under that section as being made by means of a totalisator set up on a dog racecourse.

13 Duration of dog licences

Any licence taken out under the Dog Licences Act, 1867, after the beginning of the year nineteen hundred and fifty shall be in force from the time it is taken out until the expiration of the period of twelve months beginning with the first day of the month in which it is taken out:

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Provided that this section shall not be taken as preventing the licence from being suspended under the Protection of Animals (Cruelty to Dogs) Act, 1933, or the Protection of Animals (Cruelty to Dogs) (Scotland) Act, 1934.

14 Abolition of excise duties on licences for appraisers, auctioneers, house agents and plate dealers

The enactments specified in Part I of the Eleventh Schedule to this Act (which relate to excise duties on licences for appraisers, auctioneers, house agents and dealers in plate) shall, to the extent mentioned in the third column of that Schedule, be deemed never to have had effect as respects licences for any period after the fifth day of July, nineteen hundred and forty-nine.

15 Transfer of duties on certain excise licences to county councils

- (1) Subject to the provisions of this section, there shall be transferred to county and county borough councils the power to levy the duties on the following licences, namely—
- (a) hawkers' licences under the Hawkers Act, 1888 ;
 - (b) moneylenders' licences under the Moneylenders Act, 1927;
 - (c) pawnbrokers' licences under the Pawnbrokers Act, 1872 ;
 - (d) licences to keep refreshment houses under the Refreshment, Houses Act, 1860.

- (2) Subject to the provisions of this section, a county or county borough council and their officers shall have within their area, for the purpose of levying the duties transferred, the same powers, duties and liabilities as the Commissioners and their officers have with respect to those duties and to the issue and cancellation of licences on which those duties are imposed and to other matters under the enactments relating to those duties and licences, and the said enactments shall apply accordingly:

Provided that—

- (a) all penalties and forfeitures recovered by a council in pursuance of this section shall, instead of being paid to the Exchequer, be retained by the council;
 - (b) the power given by the said enactments to the Treasury for the mitigation or remission of any penalty or any part thereof shall, as respects the said duties and licences, be exercisable by the council;
 - (c) nothing in this section shall confer on a council any special privileges of the Crown as respects legal proceedings.
- (3) Any grant or renewal of a licence by a county or county borough council under this section for the purposes of the Hawkers Act, 1888, or the Pawnbrokers Act, 1872, shall be in force for a year from the date on which it takes effect (subject to any provision for its determination otherwise than by lapse of time).
- (4) The duty on a licence granted by a county or county borough council to keep a refreshment house shall be one guinea in all cases, and the annual rate of abatement under section nine of the Revenue (No. 2) Act, 1861, on taking out the wine licence there mentioned shall be seventeen shillings and ten-pence in all cases ; and any provision of the said section as to a less duty or rate of abatement where the house and premises are under the rent and value of thirty pounds a year shall accordingly not apply in relation to a licence so granted.

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- (5) Any hawker's licence issued by a county or county borough council under this section shall have effect throughout Great Britain.
- (6) The transfer of any of the said duties under this section shall take effect on such day as the Treasury may by order appoint.
- (7) Any order under this section may make such provision as appears to the Treasury to be necessary or expedient to give full effect to the transfer of the duties to which it relates, including provision—
 - (a) for exceptions and modifications in the enactments relating to the duties and licences in the application of those enactments to county and county borough councils and their officers;
 - (b) for the issue of licences at such places and through such persons as may be determined by or under the order.
- (8) Any order under this section shall be made by statutory instrument, and so far as it makes any such provision as is mentioned in the last foregoing subsection may be varied or revoked by a subsequent order thereunder.
- (9) In the application of this section to Scotland—
 - (a) for any reference to a county borough council there shall be substituted a reference to the town council of a large burgh within the meaning of the Local Government (Scotland) Act, 1947, and any burgh other than as aforesaid shall be included in the county in which it is situated ; and
 - (b) references to licences to keep refreshment houses shall not apply.

16 Remission of customs duties on certain aircraft and parts and equipment therefor

- (1) Subject to the following subsections, the Treasury may direct that duty shall not be chargeable under the Import Duties Act, 1932, or the Safeguarding of Industries Act, 1921, on the importation into the United Kingdom of any aircraft or aircraft parts or equipment to which this section applies.
- (2) The aircraft and aircraft parts and equipment to which this section applies are any aircraft of wing span greater than one hundred and twenty feet and any spare part or equipment for incorporation in or use on such an aircraft, as respects which the Treasury are satisfied—
 - (a) in the case of any aircraft that it is to be used in maintaining overseas services; and
 - (b) in the case of any spare part or equipment that it is required for an aircraft manufactured outside the United Kingdom and used or to be used as aforesaid.
- (3) The Treasury shall not exercise the powers conferred by this section except on the recommendation of the Board of Trade and on being satisfied that it is in the national interest that the duty should not be chargeable, and any directions of the Treasury under this section may be given subject to such conditions as they think fit for restricting the use or disposal of the aircraft, aircraft parts or equipment and for enabling the Board of Trade to satisfy themselves that the conditions are complied with.
- (4) The said powers shall also not be exercised except on an application made by the importer before delivery to him of the aircraft or aircraft parts or equipment.

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- (5) An application under the last foregoing subsection shall be made in writing and in accordance with such directions, if any, as may be given by the Treasury,
- (6) Where any aircraft or aircraft parts or equipment are imported without payment of duty by virtue of directions of the Treasury under this section, and any conditions attached to the directions are not complied with, then (without prejudice to any liability for duty) the aircraft or aircraft parts or equipment shall be forfeited.

17 Continuation of relief for vehicles fitted with to Wing contrivances

Section ten of the Finance Act, 1943 (which provides for disregarding the weight of towing contrivances in determining the duty on certain mechanically propelled vehicles charged according to their weight and which is terminable by Order in Council), is made permanent.