



Finance Act 1902

1902 CHAPTER 7

PART I

CUSTOMS AND EXCISE

8 Power to authorise use of spirits without payment of duty in art or manufacture

- (1) Where, in the case of any art or manufacture carried on by any person in which the use of spirits is required, it shall be proved to the satisfaction of the Commissioners of Inland Revenue that the use of methylated spirits is unsuitable or detrimental, they may, if they think fit, authorise that person to receive spirits without payment of duty for use in the art or manufacture upon giving security to their satisfaction that he will use the spirits in the art or manufacture, and for no other purpose, and the spirits so used shall be exempt from duty:

Provided that foreign spirits may not be so received or used until the difference between the duty of customs chargeable thereon and the duty of excise chargeable on British spirits has been paid,

- (2) The authority shall only be granted subject to a compliance with such regulations as the Commissioners may require the applicant to observe for the security of the revenue, and upon condition that he will, to the satisfaction of the Commissioners if so required by them, render the spirits unpotable before and during use, and will from time to time pay any expenses that may be incurred in placing an officer in charge of his premises.
- (3) If any person so authorised shall not comply with any regulation which he is required to observe, he shall, in addition to any other fine or liability, incur a fine of fifty pounds.