



# Finance Act 1907

## 1907 CHAPTER 13

### PART I

#### CUSTOMS AND EXCISE

#### **1 Duty on tea**

The duty of customs payable on tea until the fourteenth day of May nineteen hundred and seven, under the Finance Act, 1906, shall be deemed to have been continued as from that date and shall continue to be charged, levied, and paid until the first day of July nineteen hundred and eight on the importation thereof into Great Britain or Ireland (that is to say) :—

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Tea, the pound	fivepence.
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#### **2 Continuance of additional customs duties and drawbacks on tobacco, beer, and spirits**

The additional duties of customs on tobacco, beer, and spirits imposed by sections two, three, four, and five of the Finance Act, 1900 (including the increased duties imposed by section five of that Act), shall continue to be charged, levied, and paid, and the additional drawback allowed under the said section four shall continue to be allowed, until Parliament otherwise determine, and those duties and that drawback shall be deemed to have been continued as from the first day of July nineteen hundred and seven.

#### **3 Continuance of additional excise duties and drawbacks on beer and spirits**

The additional duties of excise on beer and spirits imposed by sections six and seven of the Finance Act, 1900, shall continue to be charged, levied, and paid, and the additional drawback allowed under the said section six shall continue to be allowed, until Parliament otherwise determine, and those duties and that drawback shall be

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*Status: This is the original version (as it was originally enacted).*

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deemed to have been continued as from the first day of July nineteen hundred and seven.

#### **4 Means of ascertaining strength or weight of spirits**

- (1) The Commissioners of Customs and the Commissioners of Inland Revenue may jointly make regulations authorising the use of any means described in the regulations for ascertaining for any purpose the strength or weight of spirits.
- (2) Where under any enactment Sykes's hydrometer is directed to be used or may be used for the purpose of ascertaining the strength or weight of spirits, any means so authorised by regulations may be used instead of Sykes's hydrometer and references to Sykes's hydrometer in any enactment shall be construed accordingly.
- (3) Any regulations made under this section shall be published in the London, Edinburgh, and Dublin Gazettes, and shall take effect from the date of publication, or such later date as may be mentioned in the regulations for the purpose.
- (4) The expression " spirits " in this section has the same meaning as in the Spirits Act, 1880.

#### **5 Amendment of the Revenue Act, 1883, as to imported plate**

Notwithstanding anything to the contrary in section ten of the Revenue Act, 1883, and subject to the conditions there set forth, gold and silver plate imported into Great Britain or Ireland may be delivered into the hands of the officers of any assay office selected by the importer though it be not the assay office nearest to the port of importation, and may, upon security being given to the satisfaction of the Commissioners of Customs, be removed to the assay office without being in charge of an officer of customs.