



Finance Act 1908

1908 CHAPTER 16

PART I

CUSTOMS AND EXCISE

1 Duty on tea

The duty of Customs payable on tea until the first day of July nineteen hundred and eight, under the Finance Act, 1907, 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 nine, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound	fivepence.
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2 Reduction of sugar duty

The duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin set out in the Schedule to this Act shall, as from the eighteenth day of May nineteen hundred and eight, be at the reduced rates set out in the second column of that Schedule, instead of at the rates set out in the third column of that Schedule (being the rates previously in force) :

Provided that the reduction shall be deemed not to have taken effect until the first day of July nineteen hundred and eight, as respects any such duty charged on manufactured or prepared goods under section seven of the Finance Act, 1901, and as respects the drawback allowed on any such goods in respect of which it is shown to the satisfaction of the Commissioners of Customs that the duty was paid on the sugar, molasses, glucose, or saccharin used in the manufacture or preparation at the rates charged before the eighteenth day of May nineteen hundred and eight.

Status: This is the original version (as it was originally enacted).

3 **Duty on tobacco produced in Ireland. Bringing into operation and re-enactment of the Irish Tobacco Act, 1907**

- (1) There shall be charged, levied, and paid, on and after the first day of January nineteen hundred and nine, on tobacco grown in Ireland, the following Excise duties, namely :

	<i>s.</i>	<i>d.</i>
Upon tobacco, manufactured, namely—		
Cavendish, or negro head manufactured, in bond the lb.	3	10
Upon tobacco, unmanufactured, namely—		
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - the lb.	2	10
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - the lb.	3	2

and there shall be charged, on and after the same date, on a licence to be taken out annually by every person growing, cultivating, or curing tobacco, in Ireland, an excise duty of five shillings.

- (2) The Commissioners of Inland Revenue may make regulations generally for securing and collecting the excise duties payable under this section and for prohibiting the growth or cultivation of tobacco in Ireland, and the curing of tobacco so grown, except by persons holding a licence and having made entry for the purpose, and on land or premises approved by the Commissioners for the purpose, and for regulating the removal of tobacco so grown and enabling a licensed manufacturer of tobacco to receive any such tobacco.

The Commissioners may, by any such regulations, apply any provision of the law of excise, whether relating to excise duties generally or to any special article on which an excise duty is payable, and any provision of the Manufactured Tobacco Act, 1863, or any Act amending the same.

If any person acts in contravention of, or fails to comply with, any such regulation, the article in respect of which the offence is committed shall be forfeited, and the person committing the offence shall be liable in respect of each offence to an excise penalty of fifty pounds.

- (3) The Commissioners of Inland Revenue may, notwithstanding anything in this section, permit any person to grow tobacco in Ireland for experimental purposes only, subject to any special regulations and conditions they think fit, and with the benefit of any

allowance in respect of the duty for the time . being payable as may be sanctioned by the Treasury.

- (4) So much of the Tobacco Cultivation Act, 1831, and any other Act, as prohibits or restrains the setting, planting, or improving to grow, making, or curing tobacco either in seed or plant or otherwise in the Kingdom of Ireland, and section four of the Tobacco Cultivation Act, 1831, so far as it relates to tobacco grown in Ireland upon which the duty under this section has been paid, and the Irish Tobacco Act, 1907, are hereby repealed as from the first day of January nineteen hundred and nine.

4 Power to transfer management of Excise duties from Inland Revenue to Customs

- (1) His Majesty may by Order in Council transfer from the Commissioners of Inland Revenue to the Commissioners of Customs the management of any Excise duties which are under the management of the Commissioners of Inland Revenue at the time the Order is made, and any powers and duties of the Commissioners of Inland Revenue which it appears necessary or expedient to transfer in consequence of or in connection with the transfer of the management of excise duties, and all powers and duties so transferred shall become powers and duties of the Commissioners of Customs.
- (2) If an Order is made under this section, the Commissioners of Customs shall, as from the date fixed by the Order, be styled the Commissioners of Customs and Excise.
- (3) Such provisions may be made by the Order in Council under this section as it appears necessary or expedient to make in order to give full effect to any transfer, or in consequence of any change of name, effected under this section, and, for the purpose of making the provisions as to the action and procedure of the Commissioners of Customs and Excise under the Acts relating to customs and excise respectively uniform, the Order may provide that as to the action or procedure of the Commissioners any provisions of the Acts relating to excise shall have effect to the exclusion of similar provisions of the Acts relating to customs, or that any provisions of the Acts relating to customs shall have effect to the exclusion of similar provisions of the Acts relating to excise.
- (4) The stamp duties on medicines and playing cards shall, for the purposes of this section and for all other purposes, be deemed to be excise duties.