



# Finance Act 1908

## 1908 CHAPTER 16

### PART I

#### CUSTOMS AND EXCISE

- 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.