



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART VI

CUSTOMS AND EXCISE OTHER THAN LIQUOR LICENCE DUTIES.

80 Duty on tea.

The duty of Customs payable on tea until the first day of July nineteen hundred and nine, under the Finance Act, 1908, 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 ten, on the importation thereof into Great Britain or Ireland, (that is to say)—

Tea, the pound	Fivepence.
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81 Additional Customs and Excise duties on spirits.

- (1) In addition to the duties of Customs payable on spirits imported into Great Britain or Ireland there shall as from the thirtieth day of April nineteen hundred and nine be charged, levied, and paid, the duties specified in Part I. of the Third Schedule to this Act.
- (2) The duties of Customs on the articles mentioned in Part II. of the Third Schedule to this Act, being articles in which spirit is contained, or in the manufacture of which spirit is used, shall be proportionately increased, and there shall accordingly be charged, levied, and paid the duties specified in that Part of the schedule.
- (3) In addition to the Excise duty payable for every gallon computed at proof of spirits distilled in the United Kingdom there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid an Excise duty of three shillings and ninepence, and so on in proportion for any less quantity.

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82 Additional Customs duty on beer.

- (1) In addition to the duties of Customs payable on beer of the descriptions called or similar to mum, spruce, or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character imported into Great Britain or Ireland, there shall, as from the twelfth day of May nineteen hundred and nine, be charged, levied, and paid the following duties (that is to say):—

For every thirty-six gallons thereof, where the worts thereof are or were before fermentation of a specific gravity—

	£	s.	d.
Not exceeding one thousand two hundred and fifteen degrees	0	1	0
Exceeding one thousand two hundred and fifteen degrees	0	1	2

- (2) In addition to the duties of Customs payable on any description of beer other than that specified in the preceding subsection imported into Great Britain or Ireland, there shall, as from the twelfth day of May nineteen hundred and nine, be charged, levied, and paid the following duty (that is to say):—

	£	s.	d.
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees	0	0	3

and there shall be allowed and paid in respect Of all such beer a similar addition to the drawback granted on exportation, shipment for use as stores, or removal to the Isle of Man, by section four of the Customs and Inland Revenue Act, 1881 ;

And so, as to both duty and drawback, in proportion for any difference in gravity.

- (3) In addition to the drawback of Excise payable in respect of beer exported from the United Kingdom as merchandise or shipped for use as ship's stores, there shall be allowed and paid in respect of beer brewed in the United Kingdom, as from the first day of November nineteen hundred and nine—

	£	s.	d.
For every thirty-six gallons of beer of an original	0	0	3

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gravity of one thousand and fifty-five degrees, an allowance of	£	s.	d.
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and so in proportion for any difference in quantity or gravity.

83 Duties and drawback on tobacco.

- (1) In lieu of the duties of Customs payable on tobacco there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland the duties specified in Part I. of the Fourth Schedule to this Act.
- (2) In lieu of the Excise duties payable on tobacco grown in Ireland there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid on tobacco grown in Ireland the duties specified in Part II. of the Fourth Schedule to this Act, and, as from the first day of January nineteen hundred and ten, Excise duties at the same rates shall be charged, levied, and paid on tobacco grown in England or Scotland, and there shall be charged on a licence to be taken out annually by every person growing, cultivating, or curing, tobacco in England or Scotland an Excise duty of five shillings.
- (3) Drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended or amended by any subsequent Act, on tobacco exported from Great Britain or Ireland or deposited in a bonded or King's warehouse shall, as from the first day of June nineteen hundred and nine, be allowed at the rates set out in Part III. of the Fourth Schedule to this Act, instead of at the rates set out in the First Schedule to the Finance Act, 1906, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.
- (4) Subsections (2) and (3) of section three of the Finance Act, 1908, shall apply with reference to the Excise duties imposed by this section as they apply with reference to the duties imposed by that section, and shall apply to tobacco grown in England and Scotland in the same manner as they apply to tobacco grown in Ireland.
- (5) So much of any Act as prohibits or restrains the growth, making, or curing of tobacco in England or Scotland shall, as from the first day of January nineteen hundred and ten, cease to have effect.

84 Duty on motor spirit.

- (1) As from the thirtieth day of April nineteen hundred and nine, there shall be charged, levied, and paid on motor spirit imported into Great Britain or Ireland a duty of Customs at the rate of threepence per gallon.
- (2) As from the first day of June nineteen hundred and nine, there shall be charged, levied, and paid on motor spirit made in Great Britain or Ireland, an Excise duty at the rate of threepence per gallon, and there shall be charged on a licence to be taken out annually by a manufacturer of motor spirit and by a dealer in motor spirit an Excise duty of one pound and an Excise duty of five shillings respectively. But a person may sell motor

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spirit in a quantity not exceeding one pint at one time to one person without taking out a licence as a dealer in motor spirit.

- (3) Where a licence is taken out under this provision by a manufacturer of motor spirit, it shall not be necessary for him to obtain any further licence in respect of any still kept or used by him solely for the purpose of the manufacture or refinement of motor spirit.
- (4) The provisions of section ninety-eight of the Customs Consolidation Act, 1876, which relate to the charging of duty at the time of the actual delivery of goods, shall apply to motor spirit as they apply to the specially excepted goods mentioned in that section.
- (5) The Excise duty on motor spirit may be charged in such manner and at such time during the process of the manufacture of motor spirit as the Commissioners may determine.
- (6) Sections eight and nine of the Finance Act, 1901, as amended by section two of the Revenue Act, 1903, shall apply with respect to the manufacture of and dealing in motor spirit as they apply with respect to the manufacture of saccharin, and any provisions of the Spirits Act, 1880, or any Acts amending that Act, may be applied by regulations made in pursuance of this subsection to motor spirit, and the regulations may provide for the sale and delivery by duly licensed persons of motor spirit from vans at the premises of persons who are dealers therein, and buy it to sell again.
- (7) In this Part of this Act, the expression " motor spirit" means any inflammable hydrocarbon (including any mixture of hydrocarbons and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor car, and the expression " manufacturer of motor spirit " includes a refiner of motor spirit and a. person otherwise preparing motor spirit.
- (8) The Commissioners may by regulations prescribe tests for the purpose of determining whether any inflammable hydrocarbon or mixture of hydrocarbons, or liquid containing hydrocarbon, is motor spirit within the meaning of this provision.

85 Exemptions and allowances in respect of the duty on motorspirit.

- (1) Any person using motor spirit for purposes other than supplying motive power for motor cars shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of the duty paid in respect of the motor spirit under this Act, and any person using motor spirit for any of the purposes mentioned in Part I. of the Fifth Schedule to this Act shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of half the amount of the duty paid under this Act in respect of the spirit:

Provided that a person using motor spirit before the first day of January nineteen hundred and ten for any of the purposes mentioned in Part I. of the Fifth Schedule to this Act, shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of the whole amount of any duty paid under this Act in respect of the spirit so used.

- (2) Motor spirit may be delivered without payment of duty or on the payment of half the amount of the full duty payable, in such cases as the Commissioners may approve, and subject to such conditions as to proof, security, and otherwise, as the Commissioners may impose for the purpose of protecting the revenue.
- (3) If any person proves to the satisfaction of the Commissioners that he has within the previous six months used any quantity exceeding five gallons of spirit which is motor spirit within the meaning of this Act. for purposes other than supplying motive

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power for motor cars, or in other circumstances entitling him to the repayment of the full amount of duty in respect of the spirit, he shall be entitled to obtain from the Commissioners a repayment of any duty which has been paid in respect of the spirit, and if any person proves to the satisfaction of the Commissioners that he has within the previous six months used any quantity exceeding five gallons of motor spirit for the purposes mentioned in Part I. of the Fifth Schedule to this Act, and that the full duty has been paid upon the spirit so used, he shall be entitled to obtain from the Commissioners a repayment of half the amount of duty so paid.

86 Duty on licences for motor cars.

- (1) The Excise duty for carriages payable in respect of any motor car which is a carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, shall, as from the first day of January nineteen hundred and ten, be at the rates specified in Part II. of the Fifth Schedule to this Act, and the duty so payable shall be charged throughout the United Kingdom, and the Acts relating to the payment of the duty shall extend accordingly.
- (2) The unit of horse power for the purpose of any rate of duty in the said Schedule shall be calculated in accordance with regulations made by the Treasury for the purpose, and section twenty-seven of the Revenue Act, 1869 (which relates to the prosecution of offences), shall, so far as relates to motor cars charged with duty under this section, be construed as if the horse-power of the car were substituted for the weight of the carriage.
- (3) Nothing in this section shall be construed so as to increase or affect the duty now payable in respect of any motor cab, motor omnibus or other vehicle, being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, or to require a licence to be taken out for any motor car which is not a carriage within the meaning of that section.
- (4) If a duly qualified medical practitioner proves to the satisfaction of the Commissioners or council by whom the licence is granted that any motor car kept by him is kept for the purpose of his profession, he shall be entitled to an allowance in respect of the duty payable under this section on the licence for the car equal to half the amount of duty so payable.
- (5) If an officer of the Army Motor Reserve produces to the Commissioners or council by whom the licence is granted a certificate, granted in such manner and by such persons as the Army Council direct, that any motor car kept by him has been used for the purposes of the Army Motor Reserve under regulations made by the Army Council for at least six days in any year, he shall be entitled to an allowance in respect of the duty payable under this section on the car bearing the same proportion to the whole amount of duty as the number of days for which the car has been so used bears to a full year.
- (6) No duty shall be payable under this section in respect of any motor fire-engine or ambulance.
- (7) The Treasury may make regulations providing for the total or partial exemption, for a limited period, from the duty payable under this section of any motor car brought into the United Kingdom by persons making only a temporary stay in the United Kingdom.
- (8) Any licence to keep a motor car granted for the year nineteen hundred and ten before the passing of this Act shall, if the motor car is a motor car charged with duty under this section, cease to have effect on the thirtieth day of June nineteen hundred and ten,

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and the provisions of the Acts relating to the payment of duties on carriages shall, as respects the year nineteen hundred and ten, have effect with respect to any motor car so charged as if the first day of July were substituted for the first day of January.

On payment of duty in pursuance of this provision in respect of a motor car so charged, allowance shall be made for any duty previously paid in respect thereof for the year nineteen hundred and ten, and, if the duty so previously paid exceeds the duty payable under this section, the excess shall be repaid : Provided that in England no such allowance or repayment shall be made unless the duty is paid in pursuance of this provision in the same county or county borough in which the duty in respect of which an allowance or repayment is claimed has been paid.

- (9) The expression "motor car" in this Part of this Act means any vehicle which is for the time being a light locomotive within the meaning of the Locomotives on Highways Act, 1896, as amended by any other Act, and includes a motor bicycle and a motor tricycle, but does not include a vehicle drawn by a motor car.