



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART VI

CUSTOMS AND EXCISE OTHER THAN LIQUOR LICENCE DUTIES.

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.