



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART VI

CUSTOMS AND EXCISE OTHER THAN LIQUOR LICENCE DUTIES.

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):—

Status: This is the original version (as it was originally enacted).

	£	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 gravity of one thousand and fifty-five degrees, an allowance of	0	0	3

and so in proportion for any difference in quantity or gravity.