



Finance Act 1920

1920 CHAPTER 18

PART I

CUSTOMS AND EXCISE

6 Increased excise duty on beer

In lieu of the duty of excise payable in respect of beer brewed in Great Britain or Ireland there shall, as from the twentieth day of April nineteen hundred and twenty, be charged, levied, and paid, the following duty (that is to say) :—

	£	s.	d.
For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees	5	0	0

and in lieu of the drawback of excise payable in respect of beer exported from Great Britain or Ireland, as merchandise or for use as ship's stores, there shall be allowed and paid in respect of beer on which it is shown that the increased excise duty charged by this Act has been paid a drawback calculated according to the original gravity thereof (that is to say) :—

	£	s.	d.
For every thirty-six gallons of beer of an original gravity of one thousand and fifty-five degrees the drawback of	5	0	3

Status: This is the original version (as it was originally enacted).

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