



Finance (No. 2) Act 1931

1931 CHAPTER 49

PART I

CUSTOMS AND EXCISE

1 Increased duties and drawbacks on certain descriptions of beer

- (1) As from the eleventh day of September, nineteen hundred and thirty-one, there shall be charged in respect of beer brewed in the United Kingdom (not being beer of any of the descriptions specified in subsection (1) of section two of the Finance Act, 1930) the following duty of Excise in lieu of the duty charged under section one of that Act,—

	£	s.	d.
For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees	6	14	0

and on the exportation from the United Kingdom as merchandise or for use as ships' stores of any beer on which it is shown that the Excise duty charged by this section has been paid, there shall be allowed the following Excise drawback in lieu of the drawback allowed under the said section one,—

	£	s.	d.
For every thirty-six gallons of an original gravity of one thousand and fifty-five degrees	6	14	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Status: This is the original version (as it was originally enacted).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.

- (2) As from the date aforesaid there shall be charged on beer imported into the United Kingdom (not being beer of any of the descriptions specified in subsection (1) of section two of the Finance Act, 1930), the following duty of Customs in lieu of the duty charged by subsection (2) of the said section two,—

	£	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	6	14	6

and on the exportation or shipment for use as stores of any beer on which it is shown that the Customs duty charged by this section has been paid, there shall be allowed the following Customs drawback in lieu of the drawback allowed under the said section two,—

	£	s.	d.
For every thirty-six gallons of an original gravity of one thousand and fifty-five degrees	6	14	3

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

- (3) Nothing in this section shall affect the provisions of section seven of the Finance Act, 1925, with respect to the additional duty and drawbacks in respect of beer to be paid and allowed respectively under the said section.

2 Increased duties and drawbacks on tobacco

- (1) As from the eleventh day of September, nineteen hundred and thirty-one, in lieu of the Customs duties theretofore payable on tobacco there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged on tobacco imported into the United Kingdom the duties specified in Part I of the First Schedule to this Act.
- (2) As from the date aforesaid there shall in lieu of the Excise duties theretofore payable on tobacco be charged on tobacco grown in the United Kingdom the duties specified in Part II of the First Schedule to this Act.
- (3) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse shall, in cases where it is shown that the duties charged by this section have been paid, be allowed at the rates set out in Part III of the First Schedule to this Act

instead of at the rates set out in Part III of the Second Schedule to the Finance Act, 1927, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

3 Increase of Customs duty on hydrocarbon oils

- (1) As from six o'clock in the evening on the tenth day of September, nineteen hundred and thirty-one, the rate of the Customs duty payable under section two of the Finance Act, 1928, on hydrocarbon oils shall be increased from sixpence per gallon to eight pence per gallon.
- (2) The rate of the rebate to be allowed under subsection (3) of the said section on the delivery for home consumption of any oils other than light oils shall be increased from sixpence per gallon to eight pence per gallon.

4 Prohibition on mixing of hydrocarbon oils, on which rebate allowed, with light oils

- (1) It shall not be lawful for any person to mix any hydrocarbon oils in respect of which a rebate of duty has been allowed under subsection (3) of section two of the Finance Act, 1928, with any light oils within the meaning of the said subsection, unless he is acting under the authority of a licence granted by the Commissioners of Customs and Excise, and has, before the mixing, paid the duty which would have been paid if the rebate had not been allowed.
- (2) If any person in contravention of this section mixes any such hydrocarbon oils as aforesaid with any light oils he shall be liable at the option of the Commissioners of Customs and Excise either to a Customs penalty equal to three times the value of the oils mixed, including any duty chargeable thereon, or to a Customs penalty of one hundred pounds, and the mixture shall be forfeited.
- (3) For the purposes of this section, a person shall not be deemed to be acting under the authority of a licence if he fails to comply with or acts in contravention of any conditions attached to the licence.

5 Increased rate of entertainments duty

As from the ninth day of November, nineteen hundred and thirty-one, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall, in Great Britain, be charged at the rate set out in the Second Schedule to this Act.