



Finance Act 1933

CHAPTER 19

FINANCE ACT 1933

PART I

CUSTOMS AND EXCISE.

- 1 Reduced duties and drawbacks on certain descriptions of beer.
- 2 Continuation of duty on hops, and &c., and amendment of additional duty and drawbacks on beer.
- 3 Excise duty on licence to brewer for sale.
- 4 Increased duty on matches.
- 5 Increased duties on mechanical lighters.
- 6 Amendments as to duty on hydrocarbon oils.
- 7 Relief from duty on heavy hydrocarbon oils used as fuel for vessels in home waters.
- 8 Increase of excise duty on British sparkling wines.
- 9 Power of Treasury to vary silk duties.
- 10 Repayment of customs duty where goods returned by importer.
- 11 Exemption from customs duties of prizes, and c, awarded abroad.
- 12 Valuation of goods for purpose of all ad valorem duties.
- 13 Reduction of certain duties under s. 3 of 15 and 16 Geo. 5. c. 36.
- 14 Power to repeal or reduce duties under 22 and 23 Geo. 5. c. 8 having regard to commercial agreements.
- 15 Amendments as to imperial preference.
- 16 Substitution of a specific duty for general ad valorem duty.
- 17 Amendment as to additional duties under 22 and 23 Geo. 5. c. 8.
- 18 Application to embroidered goods of 22 and 23 Geo. 5. c. 8. s. 14.
- 19 Extension of 22 and 23 Geo. 5. c. 8. s. 14 as respects goods subjected to a process abroad.

Status: This is the original version (as it was originally enacted).

- 20 Miscellaneous amendments as to goods dutiable under 15 and 16 Geo. 5. c. 36. s. 3 and 11 and 12 Geo. 5. c. 47.
- 21 Deduction from duty repaid under 15 and 16 Geo. 5 c. 36. s. 3.
- 22 Sale of spirits in reputed pint bottles.
- 23 Removal of certain restrictions on warehousing British compounded spirits.
- 24 Amendment as to permits and certificates accompanying spirits.
- 25 Alteration of duties on licences for certain mechanically-propelled vehicles.
- 26 Period of licence in case of special mechanically propelled vehicles.

PART II

INCOME TAX.

- 27 Income tax for 1933-34.
- 28 Higher rates of income tax for 1932-33.
- 29 Amendment as to payment of tax by instalments.
- 30 Continuance of allowance for repairs under 13 and 14 Geo. 5. c. 14. s. 28.
- 31 Charge of tax on mutual profits and repeal of 8 and 9 Geo. 5. c. 40. s. 39(4).
- 32 Payment of loan and share interest of registered societies without deduction of tax.
- 33 Power to carry forward expenses in respect of which relief may be given under 8 and 9 Geo. 5. c. 40. s. 33.
- 34 Recovery of sur-tax due from beneficiary under discretionary trust.

PART III

NATIONAL DEBT.

- 35 Provisions as to permanent annual charge for the National Debt for 1933-34.
- 36 Amendment as to deficit for 1932-33.
- 37 Transfer to Exchequer of balance of War Loan Depreciation Fund.

PART IV

POST OFFICE FUND.

- 38 Ascertainment of Post Office net surplus.
- 39 Establishment and application of Post Office Fund.

PART V

MISCELLANEOUS AND GENERAL.

- 40 Repayment of advances made to the Road Fund.
- 41 Reduction of stamp duty on statements as to capital of companies, and c.
- 42 Effect of non-compliance with stamp laws in case of certain bills of exchange.
- 43 Reduction of rate of interest on death duties.
- 44 Reduction of rate of interest on excess profits duty.
- 45 Date of operation of certain tables for calculating annuities.
- 46 Exercise of powers of Board of Trade under Act.

47 Short title, construction, extent and repeals.

SCHEDULES.

FIRST SCHEDULE — Duties and Drawbacks on Beer.

PART I — RATE OF EXCISE DUTY.

PART II — RATE OF EXCISE DRAWBACK.

PART III — RATE OF CUSTOMS DUTY.

PART IV — RATE OF CUSTOMS DRAWBACK.

SECOND SCHEDULE — Provisions to be substituted for Scale 2 of First Schedule to the Finance (1909-10) Act, 1910.

THIRD SCHEDULE — Rates of Customs Duties on Matches.

FOURTH SCHEDULE — Reduced Rate of Duty chargeable on certain Musical Instruments, Clocks, &c.

FIFTH SCHEDULE — Provisions for Determining for Purposes of Preferences under 22 & 23 Geo. 5 cc. 8 and 53 whether Goods are Grown, Produced or Manufactured in a part of the British empire.

- 1 For the purposes of any provision of the Import Duties...
- 2 The countries and territories to which the proviso to the...
- 3 For the purpose of this Schedule, the value of any...
- 4 It shall be lawful for the Commissioners on the importation...
- 5 In this Schedule the expression "the British Empire" has the...

SIXTH SCHEDULE — Provisions as to Re-importation and Re-exportation of certain Goods.

PART I — PROVISIONS AS TO DUTIES CHARGEABLE UNDER 15 & 16 GEO. 5 C. 36. S. 3.

- 1 Section thirteen of the Import Duties Act, 1932 (which exempts...
- 2 Where it appears to the Commissioners— (a) that any article...

PART II — PROVISIONS AS TO DUTIES UNDER 11 & 12 GEO. 5 C. 47.

- 1 Section thirteen of the Safeguarding of Industries Act, 1921 (which...
- 2 Where it appears to the Commissioners— (a) that any article...

SEVENTH SCHEDULE — Amended Rates of Duty in the case of certain Mechanically-Propelled Vehicles.

PART I — PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 3 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

PART II — PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 4 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

PART III — PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 5 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

EIGHTH SCHEDULE — Enactments Repealed.