



# Finance Act 1933

## 1933 CHAPTER 19

### PART I

#### CUSTOMS AND EXCISE.

#### **1 Reduced duties and drawbacks on certain descriptions of beer.**

- (1) In lieu of the duty of excise charged under section one of the Finance (No. 2) Act 1931, there shall be charged in respect of beer brewed in the United Kingdom a duty of excise at the rates set out in Part I of the First Schedule to this Act, and in lieu of the excise drawback allowed under the said section one there shall be allowed, on the exportation of beer from the United Kingdom as merchandise, or for use as ships' stores, an excise drawback at the rates set out in Part II of that Schedule, subject to the provisions of that Part of that Schedule.
- (2) In lieu of the duty of customs charged under the said section one, there shall be charged in respect of beer imported into the United Kingdom a duty of customs at the rates set out in Part III of the First Schedule to this Act, and in lieu of the customs drawback allowed under the said section one there shall be allowed, on the exportation of beer from the United Kingdom as merchandise, or for use in ships' stores, a customs drawback at the rates set out in Part IV of that Schedule, subject to the provisions of that Part of that Schedule,
- (3) Sections two and three of the Finance Act, 1923 (which relate respectively to rebates from the excise duty and customs duty on beer), shall cease to have effect as respects the duties charged under this section.
- (4) The duty of customs charged, and the customs and excise drawbacks allowed, under this section shall be charged and allowed, as the case may be, in addition to the duty and drawbacks charged and allowed in respect of beer under the next following section of this Act.
- (5) Where the aggregate amount of the excise duty charged under this section on the several constituents of beer which has been prepared by a process of mixing by a brewer for sale exceeds the amount of the excise duty which would have been

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chargeable under this section On the mixture, the Commissioners may, subject to such conditions as they may prescribe, remit or repay the excess.

The conditions prescribed under this subsection may, notwithstanding anything in any enactment, include conditions as to the method of computing the last-mentioned amount and the method of ascertaining any matter by reference to which that amount is to be computed.

- (6) In this section and in the First Schedule to this Act the expression " beer " does not include beer of any of the descriptions specified in subsection (1) of section two of the Finance Act, 1930.
- (7) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-three:

Provided that the amendments as to drawback made by this section shall not have effect in relation to any beer as respects which it is shown to the satisfaction of the Commissioners that duty was paid at the rates in force before the twenty-sixth day of April, nineteen hundred and thirty-three.

## **2 Continuation of duty on hops, and &c., and amendment of additional duty and drawbacks on beer.**

- (1) The duties of customs charged by section seven of the Finance Act, 1925, as amended by section four of the Finance Act, 1929, on hops, hop oil, and extracts, essences or other similar preparations made from hops shall continue to be charged until the end of the fifteenth day of August, nineteen hundred and thirty-seven.
- (2) In lieu of the additional duty of customs charged under subsection (2) of the said section seven as so amended, but in addition to any other duty of customs for the time being chargeable in respect of beer, there shall, as from the twenty-sixth day of April, nineteen hundred and thirty-three, until the end of the said fifteenth day of August, be charged in respect of beer imported into the United Kingdom a duty of customs of ten pence for every thirty-six gallons and so in proportion for any less number of gallons.
- (3) In lieu of the additional customs drawback allowed under the said subsection, but in addition to any other customs drawback for the time being allowed in respect of beer, there shall, on the exportation from the United Kingdom as merchandise, or for use as ships' stores, of beer on which it is shown to the satisfaction of the Commissioners that the additional customs duty charged under this section has been paid, be allowed a customs drawback of ten pence for every thirty-six gallons and so in proportion for any less number of gallons.
- (4) In lieu of the additional excise drawback allowed under subsection (3) of the said section seven as so amended, but in addition to any other excise drawback for the time being allowed in respect of beer, there shall, as from the said twenty-sixth day of April, until the end of the fifteenth day of November, nineteen hundred and thirty-seven, be allowed on the exportation of beer from the United Kingdom as merchandise, or for use as ships' stores, an excise drawback of ten pence for every thirty-six gallons and so in proportion for any less number of gallons.
- (5) Section three of the Finance Act, 1923 (which relates to rebates from the customs duty on beer), shall cease to have effect as respects the duty charged in respect of beer under this section.

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### **3 Excise duty on licence to brewer for sale.**

Such of the provisions of the Finance (1909-10) Act, 1910, as relate to the excise duty chargeable on a licence to a brewer for sale shall have effect, as respects any such licence granted on or after the first day of October, nineteen hundred and thirty-three, as if the provisions of the Second Schedule to this Act were substituted for Scale 2 of the First Schedule to that Act.

### **4 Increased duty on matches.**

- (1) As from the twenty-sixth day of April, nineteen hundred and thirty-three, there shall, in lieu of the duties of customs charged on matches under section eight of the Finance Act, 1927, be charged on matches imported into the United Kingdom duties of customs at the rates specified in the Third Schedule to this Act.
- (2) Subsections (4) and (5) of section three of the Finance (New Duties) Act, 1916, shall apply for the purpose of the duties under this section as they were applied by the said section eight for the purpose of the duties charged thereunder.

### **5 Increased duties on mechanical lighters.**

- (1) As from the twenty-sixth day of April, nineteen hundred and thirty-three, the rate of the duty of customs charged under section six of the Finance Act, 1928, on the importation into the United Kingdom of any mechanical lighter, and of any component part of a mechanical lighter other than a flint, shall be increased to one shilling and sixpence.
- (2) The rate of the duty of excise charged under the said section six on every mechanical lighter manufactured in the United Kingdom which is complete, or which could be made complete by the addition of a flint, shall, as respects every such lighter manufactured on or after the said twenty-sixth day of April, be increased to one shilling, and the rate of the duty of excise charged as aforesaid on every mechanical lighter sent out in an incomplete state from the premises of a manufacturer of mechanical lighters, shall, as respects every such lighter so sent out on or after that date, be increased to one shilling.
- (3) Paragraph (d) of subsection (3) of the said section six, and any regulations made thereunder providing for the receipt by licensed manufacturers of mechanical lighters in an incomplete state or of parts of mechanical lighters without payment of duty, shall be deemed to have ceased to have effect as respects customs duty as from the said twenty-sixth day of April, except in so far as they relate to parts of mechanical lighters, being wheels for striking a flint.

### **6 Amendments as to duty on hydrocarbon oils.**

- (1) As from six o'clock in the evening of the twenty-fifth day of April, nineteen hundred and thirty-three, the rate of the rebate to be allowed under subsection (3) of section two of the Finance Act, 1928, on the delivery for home consumption of any oils other than light oils, shall be reduced from eight pence per gallon to seven pence per gallon.
- (2) In the case of all petroleum oils, other than light oils, which were, at six o'clock in the evening of the said twenty-fifth day of April—
  - (a) in any place in the United Kingdom other than a bonded warehouse or a refinery, or in any vessel carrying any such oil from one port or place in the United Kingdom to another-; and

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- (b) in the ownership or possession of any person who then held a quantity thereof exceeding ten thousand gallons;  
a duty of excise at the rate of one penny per gallon shall be charged on the quantity so held in excess of ten thousand gallons.
- (3) The provisions of subsections (6), (7) and (8) of section two of the Finance Act, 1928, shall have effect, as extended by section seven of the Finance Act, 1930, for the purpose of the duty of excise charged under this section as they had effect for the purpose of the duty of excise charged under that section, and for the purpose of subsection (2) of this section the expression " refinery " has the meaning assigned to it by subsection (10) of the said section two.
- (4) The Commissioners may by regulations direct, as respects such descriptions of hydrocarbon oil as may be specified in the regulations, that any duty charged thereon shall, instead of being charged by reference to gallons, be charged by reference to tons or some other measure of quantity at the rate specified in the regulations, being a rate equivalent to the rate chargeable by reference to gallons.
- (5) As from six o'clock in the evening of the said twenty-fifth day of April, any duty charged on hydrocarbon oils shall cease to be charged on oils, being hydrocarbons or bituminous or asphaltic substances, which are solid or semi-solid at a temperature of sixty degrees Fahrenheit.

For the purpose of this subsection, no description of oil shall be deemed to be an oil which is solid or semisolid at the temperature aforesaid unless it satisfies such tests as the Commissioners may by regulations prescribe as respects that description of oil.

## **7 Relief from duty on heavy hydrocarbon oils used as fuel for vessels in home waters.**

- (1) If, on an application made in the prescribed manner by the owner of a vessel specified in the application, not being a pleasure yacht, it is shown to the satisfaction of the Commissioners that at any time within the period of six months preceding the date of the application, or within such longer period preceding that date as the Commissioners may in any special case allow, any quantity of hydrocarbon oil, other than light oils, has been used as fuel for the machinery of the vessel while engaged on a voyage in home waters, and that no drawback was allowable on the shipment of the oil, the applicant shall be entitled to obtain from the Commissioners repayment of the amount of any duty which has been paid in respect of the quantity so used, unless that amount is less than five pounds.
- (2) Hydrocarbon oil in a bonded warehouse or a refinery, other than light oils, may, on an application made in the prescribed manner by the owner of a vessel specified in the application, not being a pleasure yacht, and on the prescribed security being given, be delivered out without payment of duty to the applicant for use as fuel for the machinery of the vessel while engaged on a voyage in home waters:

Provided that at any time not later than twelve months after any oil has been so delivered, the Commissioners may require the applicant to prove in the prescribed manner that the whole of the oil, or such part thereof as is not on board the vessel or has not been re-landed with the sanction of the proper officer of Customs and Excise, has been used as aforesaid, and if such proof is not furnished to the Commissioners' satisfaction, any duty which, but for the provisions of this subsection, would have been

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payable on the delivery of the oil shall become payable by the applicant on demand made by the Commissioners in the prescribed, manner.

(3) If, where oil has been delivered out of a bonded warehouse or a refinery without payment of duty on an application under this section, any person—

- (a) uses the oil or any part thereof otherwise than as fuel for the machinery of the vessel specified in the application while engaged on a voyage in home waters; or
- (b) re-lands the whole or any part thereof in any place in the United Kingdom without the sanction of the proper officer of Customs and Excise;

he shall be liable to a customs penalty of treble the value of the whole of the oil so delivered (including the duty payable thereon) or two hundred pounds, at the election of the Commissioners, and, in the case of an offence under paragraph (b) of this subsection, the oil re-landed shall be forfeited.

(4) In this section—

- (a) the expression " owner, " in relation to an application, includes a charterer to whom the vessel specified in the application is demised, or, in a case where the application relates to oil used, or for use, on a vessel while undergoing trials for the purpose of testing her hull or machinery, the builder or other person conducting the trials;
- (b) the expression " prescribed " means prescribed by regulations made by the Commissioners;
- (c) the expression " voyage in home waters " in relation to a vessel means a voyage on which the vessel is at all times either at sea or within the limits of a port as denned for customs purposes under any enactment.

(5) This section shall be deemed to have had effect as from the twelfth day of June, nineteen hundred and thirty-three.

## **8 Increase of excise duty on British sparkling wines.**

(1) The excise duty on sweets charged under section six of the Finance Act, 1927, shall, in the case of sparkling sweets, be at the rate of seven shillings and six pence instead of one shilling and six pence for every gallon, and the said duty shall be charged on sweets sent out from the premises of a person who has rendered the sweets sparkling as well as on sweets sent out from the premises of a maker of sweets for sale.

(2) If, in the case of sweets which are sent out from the premises of a person who has rendered the sweets sparkling, it is shown to the satisfaction of the Commissioners that a duty of one shilling and six pence per gallon has been paid, the duty charged under this section shall be reduced by the amount of the duty so paid.

(3) The power of the Commissioners to make regulations under subsection (2) of section six of the Finance Act, 1927, shall include power to make regulations for securing and collecting duty payable under this section, for prohibiting any person from rendering sweets sparkling unless he is acting under the authority of a licence granted by the Commissioners, and for applying to the rendering of sweets sparkling the provisions of any enactment relating to the brewing of beer.

(4) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-three.

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## **9 Power of Treasury to vary silk duties.**

- (1) The Treasury may, on the recommendation of the Import Duties Advisory Committee and after consultation with the Board of Trade, by order—
  - (a) repeal, or reduce the rate or amount of, all or any of the duties, or drawbacks of duties, of customs or excise now charged or allowed on silk or artificial silk or articles made wholly or in part of silk or artificial silk; and
  - (b) amend or repeal all or any of the provisions of the following enactments, that is to say, sections four and five of, and the Second Schedule to, the Finance Act, 1925, section five of the Finance Act, 1926, and section five of the Finance Act, 1932;and as from the date on which any order so made comes into operation, the said enactments shall have effect subject to the provisions of the order.
- (2) After receiving a recommendation from the Committee that a new duty of customs should be charged (whether in addition to or in substitution for any duty theretofore chargeable or otherwise) on silk or artificial silk of any class or description or on articles of any class or description made wholly or in part of silk or artificial silk, the Treasury may, after consultation with the Board of Trade, by order direct that such duty of customs as is specified in the order (being a duty at a rate not exceeding the rate specified in the recommendation) shall be charged on the importation into the United Kingdom of goods of all or any of the classes or descriptions specified in the recommendation, and a duty so directed to be charged shall for all purposes be deemed to be chargeable under this section.
- (3) In deciding what recommendation, if any, to make for the purposes of the foregoing provisions of this section, the Committee shall have regard to the considerations mentioned in subsection (2) of section three of the Import Duties Act, 1932.
- (4) An order made under this section directing a new duty to be charged may direct that it shall be charged—
  - (a) by reference to value or to weight of any other measure of quantity;
  - (b) for any period or periods, whether continuous or not, or without any limit of period;
  - (c) at different rates for different periods or parts of periods;and any such order may direct that any of the provisions relating to a duty of customs contained in Part III of the Second Schedule to the Finance Act, 1925, shall apply to the new duty subject to such modifications (if any) as may be specified in the order.
- (5) In the case of goods being Empire products within the meaning of subsection (1) of section eight of the Finance Act, 1919, a new duty chargeable under this section shall, subject to the provisions of subsection (1) of section seven of the Finance Act, 1926, be charged at the preferential rate of five-sixths of the full rate.
- (6) Section nineteen of the Import Duties Act, 1932, shall apply to an order made under the foregoing provisions of this section as it applies to an order made under that Act, except that the reference to an additional duty in subsection (5) thereof shall be construed as including a reference to a new duty chargeable under this section.
- (7) Section nine of the Import Duties Act, 1932 (which relates to returns as respects the manufacture of goods which, if imported into the United Kingdom, would be chargeable with duty under Part I of that Act), and the Second Schedule to that Act and section nine of the Finance Act, 1932 (which relate to drawback), shall have effect as if

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references to a duty of customs chargeable under Part I of that Act included references to a new duty chargeable under this section:

Provided that any order made under the said Second Schedule and any scheme made under section nine of the Finance Act, 1932, as respects a drawback of a new duty chargeable under this section may apply to the drawback any of the provisions relating to drawback contained in Part III of the Second Schedule to the Finance Act, 1925, subject to such modifications (if any) as may be specified in the order or scheme.

#### **10 Repayment of customs duty where goods returned by importer.**

- (1) Subject to such conditions as the Commissioners may prescribe for the protection of the revenue, where it is shown to the satisfaction of the Commissioners—
  - (a) that goods were imported into the United Kingdom in pursuance of a contract of sale, and that the description, quality, state Or condition of the goods was not in accordance with the contract or that the goods were damaged in transit; and
  - (b) that the importer, with the consent of the seller, returned the goods unused to the seller and for that purpose entered the goods before shipment;the importer shall be entitled to obtain from the Commissioners repayment of any duty of customs paid on the importation of the goods.
- (2) Nothing in this section shall apply to goods imported on approval or " on sale or return " or other similar terms.

#### **11 Exemption from customs duties of prizes, and c, awarded abroad.**

No customs duties shall be charged on the importation of articles which are shown to the satisfaction of the Commissioners to have been awarded abroad to any person for distinction in art, literature, science, or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

#### **12 Valuation of goods for purpose of all ad valorem duties.**

Sections fifteen and sixteen of the Import Duties Act, 1932 (which make provision for the valuation of imported goods for the purposes of that Act), shall have effect for the purposes of any other enactment whereunder a duty of customs is chargeable on any goods by reference to their value as they have effect for the purposes of that Act.

#### **13 Reduction of certain duties under s. 3 of 15 and 16 Geo. 5. c. 36.**

- (1) With a view to enabling effect to be given to an agreement regarding commercial relations embodied in an exchange of notes dated the thirteenth day of April, nineteen hundred and thirty-three, between His Majesty's Government in the United Kingdom and the Government of the German Reich, the duties of customs charged under section three of the Finance Act, 1925, on articles of the descriptions specified in the first column of the Fourth Schedule to this Act shall, as from the eighth day of May, nineteen hundred and thirty-three, instead of being an amount equal to thirty-three and one-third per cent. of the value of the article, be an amount equal to the percentage of the value of the article specified in relation thereto in the second column of the said Schedule.

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- (2) Subject to the provisions of this subsection, the Treasury may, on the recommendation of the Board of Trade, by order direct as respects articles of all or any of the descriptions aforesaid that, as from such date as may be specified in the order, the duties of customs charged under the said section three shall again be an amount equal to thirty-three and one-third per cent. of the value of the articles, either in the case of articles wheresoever manufactured, or in the case of articles manufactured elsewhere than in countries to which the order is expressed to apply, and as from that date subsection (1) of this section shall cease to have effect, or have effect subject to the provisions of the order, as the case may be :

Provided that no order shall be made under this section unless the Treasury are satisfied that it can be made without contravention of any agreement regarding commercial relations which is for the time being binding on His Majesty's Government in the United Kingdom.

- (3) For the purpose of an order made under this section which is expressed to apply to any particular countries, the Board of Trade may make regulations prescribing, either generally or in relation to articles of any particular description, that articles which fulfil such conditions as may be specified in the regulations shall be treated as having been manufactured in any of those countries, or partly in one and partly in another of those countries, and the Commissioners may in any case require an importer to furnish, in such form as they may prescribe, proof that the conditions so prescribed by the Board have been fulfilled, and if such proof is not furnished to the Commissioners' satisfaction, the articles shall be deemed not to be articles so manufactured.
- (4) An order made under this section which is expressed to apply to any particular countries may be varied as respects the countries to which it applies by a subsequent order made in the like manner and subject to the like provisions.
- (5) Subsections (1) to (4) of section nineteen of the Import Duties Act, 1932, shall apply to an order made under this section as if it were an order made by the Treasury under that Act.

**14 Power to repeal or reduce duties under 22 and 23 Geo. 5. c. 8 having regard to commercial agreements.**

- (1) Where, having regard to any agreement regarding commercial relations entered into between His Majesty's Government in the United Kingdom and the Government of any foreign country, it appears to the Treasury, on the recommendation of the Board of Trade, to be expedient so to do, the Treasury may by order direct, in relation to any class or description of goods on which the general ad valorem duty, or an additional duty, is chargeable under Part I of the Import Duties Act, 1932, that, in the case either—
- (a) of goods of that class or description wheresoever grown, produced or manufactured; or
  - (b) of goods of that class or description grown, produced or manufactured in any countries to which the order is expressed to apply, or manufactured partly in one and partly in another of any such countries;
- those duties, or either of them, shall not be charged or shall be charged at such reduced rate as may be specified in the order.
- (2) The provisions of subsection (3) of the last foregoing section shall have effect for the purpose of any order made under this section which is expressed to apply to any



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particular countries as it has effect for the purpose of any such order made under that section.

- (3) Section nineteen of, the Import Duties Act, 1932, shall apply to an order made under this section as if it were an order made by the Treasury under that Act.
- (4) Section seven of the Import Duties Act, 1932, shall cease to have effect.

## **15 Amendments as to imperial preference.**

- (1) Subsection (1) of section eight of the Finance Act, 1919 (which relates to preferences in the case of certain Empire products), shall have effect subject to the following amendments—
  - (a) for the definition of the expression " the British Empire " (including the proviso thereto) there shall be substituted the definition of that expression contained in section twenty-one of the Import Duties Act, 1932;
  - (b) for the words " is the result of labour within the British Empire " there shall be substituted the words " is derived from expenditure of a kind " so prescribed which has been incurred in the " British Empire or the United Kingdom in " respect of materials grown or produced or " work done in the British Empire or the " United Kingdom."
- (2) Section six of, and the Third Schedule to, the Import Duties Act, 1932, and subsection (7) of section two of the Ottawa Agreements Act, 1932 (which make provision for ascertaining whether goods are to be deemed for the purpose of those Acts to have been grown, produced or manufactured in a part of the British Empire), shall cease to have effect, and the provisions set out in the Fifth Schedule to this Act shall have effect in lieu thereof.
- (3) Subsection (4) of section four of the Import Duties Act, 1932 (which provides that goods consigned from certain countries shall be treated for the purposes of preference under that Act as not having been consigned from a part of the British Empire), shall cease to have effect.

## **16 Substitution of a specific duty for general ad valorem duty.**

- (1) If it appears to the Import Duties Advisory Committee that, in the case of goods of any class or description which are chargeable, or which it is apprehended will shortly become chargeable, with the general ad valorem duty under Part I of the Import Duties Act, 1932, a duty chargeable by reference to weight or other measure of quantity could be levied with greater advantage and convenience than the general ad valorem duty, the Committee may recommend to the Treasury that a duty so chargeable should be charged in lieu of the general ad valorem duty at such rate as may be specified in the recommendation, notwithstanding that the duty so recommended may be equivalent to a duty of more or less than ten per cent. of the value of some of the goods falling within that class or description:

Provided that the rate of a duty recommended to be charged under this section shall be such rate as appears to the Committee to be approximately equivalent to ten per cent. of the current average import value of goods of the class or description in question, and in the case of goods the value of which is subject to seasonal variations, a separate rate may be recommended for each part of the year in respect of which it appears to the Committee to be necessary, having regard to those variations, to make separate provision.

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- (2) The Treasury, after receiving a recommendation under the last foregoing subsection, may, after consultation with the appropriate Department, by order direct that such duty of customs as is specified in the recommendation shall be charged under this section, in lieu of the general ad valorem duty, on the importation into the United Kingdom of goods of the class or description so specified, and references in any enactment to the general ad valorem duty or to duty chargeable under the Import Duties Act, 1932, or under Part I thereof, shall, unless the context otherwise requires, be deemed to include, in relation to such goods, a reference to the duty chargeable under this section:

Provided that no order made under this section as respects goods which are not chargeable with the general ad valorem duty at the date when the order is made shall have effect until the date on which that duty would otherwise have become chargeable thereon.

- (3) Subject to the provisions of this subsection, the Committee may at any time recommend to the Treasury that an order made under this section should be revoked, or may from time to time, for the purpose of securing that the rate of duty chargeable on goods of any class or description under this section shall continue to be approximately equivalent to ten per cent. of the current average import value of goods of that class or description, recommend to the Treasury that the rate of the duty so chargeable should be varied, "and the Treasury may by order give effect to any such recommendation:

Provided that no recommendation shall be made under this subsection in relation to goods of any class or description before the expiration of six months from the date when a recommendation was previously made under this section in relation to goods of that class or description.

- (4) Subsections (1), (2) and (4) of section nineteen of the Import Duties Act, 1932, shall apply to an order made under this section as if it were an order made by the Treasury under that Act imposing a duty of customs.
- (5) In this section the expression " appropriate Department " has the same meaning as in the Import Duties Act, 1932.
- (6) Section seventeen of the Import Duties Act, 1932, shall cease to have effect, and section eighteen of that Act shall cease to have effect as respects any duty chargeable under Part I of that Act.

**17 Amendment as to additional duties under 22 and 23 Geo. 5. c. 8.**

Where, in any order made (whether before or after the commencement of this Act) under section three or section nineteen of the Import Duties Act, 1932, the rate of an additional duty charged on goods of any class or description is stated to be such rate as will, with the general ad valorem duty, amount to a rate specified in the order as being chargeable by reference to weight or any other measure of quantity, then, if duty is paid in respect of any goods of that class or description at the rate so specified, both the general ad valorem duty and the additional duty shall be deemed to have been paid in respect of those goods, notwithstanding that the amount of the duty paid is equivalent to less than ten per cent. of the value of the goods.

**18 Application to embroidered goods of 22 and 23 Geo. 5 c. 8. s. 14.**

- (1) Where goods to which this section applies, being goods chargeable with a duty of customs under Part I of the Import Duties Act, 1932, are re-imported into the

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United Kingdom after exportation therefrom, and it is shown to the satisfaction of the Commissioners that they have been subjected abroad to a process of embroidery, but to no other process whereby their form or character has been changed, the provisions of section fourteen of that Act relating to goods which have been subjected to a process abroad, but of which the form or character has not been changed, shall apply to the goods, notwithstanding that on re-importation they fall within a class or description of goods different from that within which they fell on exportation.

- (2) The goods to which this section applies are goods made wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camels' hair), hemp of any kind, flax or jute.
- (3) The foregoing provisions of this section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-three.
- (4) The Treasury, on the recommendation of the Import Duties Advisory Committee, and after consultation with the Board of Trade, may at any time by order direct that, as from such date as may be specified in the order, this section shall no longer apply to such of the goods aforesaid as are so specified, or shall no longer apply to any of the goods aforesaid, and as from that date this section shall have effect subject to the provisions of the order, or cease to have effect, as the case may be.

**19 Extension of 22 and 23 Geo. 5. c. 8. s. 14 as respects goods subjected to a process abroad.**

- (1) The following provisions of this section shall have effect as respects goods to which the provisions of section fourteen of the Import Duties Act, 1932, relating to goods which are re-imported into the United Kingdom after having been subjected to a process abroad, but of which the form or character has not been changed, would apply but for the fact that on re-importation the goods fall within a class or description different from that within which they fell on exportation.
- (2) The Import Duties Advisory Committee may recommend as respects any such goods, being goods which on exportation fall within a class or description specified in the recommendation and which are subjected abroad to a process so specified—
  - (a) that the provisions aforesaid of the said section fourteen shall apply to the goods notwithstanding that on re-importation they fall within a class or description of goods different from that within which they fell on exportation; or
  - (b) that the said provisions shall apply as aforesaid subject to this modification, that the duty chargeable on re-importation shall be the sum by which the amount of the duty which would have been chargeable on the goods, if they were then being imported into the United Kingdom without having been exported therefrom, exceeds the amount of the duty which would have been chargeable thereon, if, being goods consigned from and grown, produced or manufactured in the country in which the process was carried out, they had been imported on the date of their exportation in the state in which they were exported.
- (3) On receiving a recommendation from the Committee under this section, the Treasury may, after consultation with the Board of Trade, by order direct that the provisions aforesaid of the said section fourteen shall, as from such date as may be specified in the order, apply in accordance with the recommendation, and section nineteen of the said

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Act shall apply to any such order as if it were an order, other than an order imposing a duty of customs, made by the Treasury under the said Act.

**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.**

- (1) The provisions of Part I of the Sixth Schedule to this Act shall have effect as respects any duty of customs chargeable under section three of the Finance Act, 1925, on goods imported with a view to exportation and on re-imported goods, and the provisions of Part II of that Schedule shall have effect as respects any duty of customs chargeable on such goods under the Safeguarding of Industries Act, 1921.
- (2) Section nine of the Import Duties Act, 1932 (which relates to returns as respects the manufacture of goods which, if imported into the United Kingdom, would be chargeable with duty under Part I of that Act) shall have effect as if references to a duty of customs chargeable under that Part of that Act included references to a duty of customs chargeable under section three of the Finance Act, 1925, and a duty of customs chargeable under the Safeguarding of Industries Act, 1921.

**21 Deduction from duty repaid under 15 and 16 Geo. 5 c. 36. s. 3.**

Where the amount of the duty paid under section three of the Finance Act, 1925, on any article imported on or after the twenty-sixth day of April, nineteen hundred and thirty-three, is repayable as provided by subsection (3) of section thirteen of the Finance (No. 2) Act, 1915, as applied for the purposes of the said section three, the amount repayable shall be reduced by a sum equal to the amount of any duty which would have been chargeable on the article under the Import Duties Act, 1932, if the first-mentioned duty had not been paid.

**22 Sale of spirits in reputed pint bottles.**

Notwithstanding anything in the First Schedule to the Finance (1909-10) Act, 1910, with respect to the minimum quantity of spirits which may in England be sold by a person holding the off-licence to be taken out by a retailer of spirits, a person holding such a licence, being a licence granted to him under the authority of a justices' licence, may sell a quantity of spirits equal to one reputed pint bottle, if it is sold in a single container.

**23 Removal of certain restrictions on warehousing British compounded spirits.**

- (1) Notwithstanding anything in section ninety-five of the Spirits Act, 1880, British liqueurs and perfumed spirits may be warehoused in accordance with that section for home consumption, and accordingly the words "medicinal spirits or tinctures other than perfumed spirits" shall be substituted—
  - (a) for the words "British liqueurs or tinctures or medicinal spirits" in subsection (1) of the said section ninety-five and in section seventy-four of the said Act; and
  - (b) for the words "British liqueurs, tinctures, or medicinal spirits" in subsection (2) of the said section ninety-five.
- (2) Subsection (4) of the said section ninety-five (which imposes a limit on the strength of British compounds warehoused for home consumption) shall cease to have effect.

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**24 Amendment as to permits and certificates accompanying spirits.**

For the purpose of subsection (9) of section one hundred and five of the Spirits Act, 1880 (which relates to the accuracy of the description of spirits in a permit or certificate), spirits described as Scotch whisky shall not be deemed to correspond to that description unless they have been obtained by distillation in Scotland from a mash of cereal grains saccharified by the diastase of malt and have been matured in a bonded warehouse in casks for a period of at least three years.

**25 Alteration of duties on licences for certain mechanically-propelled vehicles.**

As from the first day of January, nineteen hundred and thirty-four, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically propelled vehicles), shall have effect as if the paragraphs set out in Parts I, II and III of the Seventh Schedule to this Act were respectively substituted for paragraphs 3, 4 and 5 of the Second Schedule to that Act:

Provided that, as respects a vehicle used solely within the area of a local authority by that local authority, or by any person acting in pursuance of a contract with that local authority, for the purpose of cleansing or watering roads or cleansing gullies, the said section thirteen shall continue to have effect as if this section had not been enacted.

**26 Period of licence in case of special mechanically propelled vehicles.**

- (1) The minimum period prescribed by order under section twenty-two of the Finance Act, 1921 (which provides for the taking out of licences in respect of certain mechanically propelled vehicles for periods of the year), may be shorter in the case of vehicles to which this section applies than in the case of other vehicles.
- (2) This section applies to vehicles which—
  - (a) are authorised to be used on roads by virtue of an order made under section three of the Road Traffic Act, 1930; and
  - (b) exceed such weight (not being less than eleven tons) as may be prescribed by order made under the said section twenty-two; and
  - (c) are chargeable with duty under paragraph 5 of the Second Schedule to the Finance Act, 1920.
- (3) This section shall come into operation on the first day of January, nineteen hundred and thirty-four.