



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

Status: This is the original version (as it was originally enacted).

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.