



Finance Act 1916

1916 CHAPTER 24

PART I

CUSTOMS AND EXCISE

4 Increased Excise duty on coffee substitutes, &c

In lieu of the present Excise duty in respect of coffee substitutes there shall, as from the fifth day of April nineteen hundred and sixteen, be charged, levied, and paid on any article or substance prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble, or to serve as a substitute, for, coffee or chicory, and on any mixture of any such article or substance with coffee or chicory, the following Excise duty, that is to say :—

	£	s.	d.
For every quarter of a pound of any such article, substance, or mixture which is sold or kept for sale in the United Kingdom	0	0	1 ½