

Finance Act 1916

1916 CHAPTER 24

PART I

CUSTOMS AND EXCISE

9 Licence duty in respect of table waters and cider

There shall be charged, levied, and paid on a licence to be taken out annually, in cases where such a licence is required under section six of the Finance (New Duties) Act, 1916, by persons who sell table waters and by persons who sell cider or perry, an Excise duty of ten shillings.