



# Finance Act 1944

## 1944 CHAPTER 23

### PART I

#### CUSTOMS AND EXCISE.

#### **4 Bottling of vintage port in bond.**

- (1) Notwithstanding anything in section ninety-five of the Customs Consolidation Act, 1876, wine which the Commissioners are satisfied is vintage port may, subject to and in accordance with any regulations made by the Commissioners, be bottled for home consumption in a warehouse.
- (2) If any person contravenes any regulation made by the Commissioners under this section, he shall be liable to a customs penalty of fifty pounds and the wine in respect of which the offence is committed shall be forfeited.