



Finance Act 1946

1946 CHAPTER 64

PART I

CUSTOMS AND EXCISE.

2 Coffee and chicory extracts, etc.

- (1) Extracts, essences or other concentrations of coffee or chicory and admixtures of extracts, essences or other concentrations of coffee or chicory shall not be included in the Table of Prohibitions and Restrictions Inwards contained in section forty-two of the Customs Consolidation Act, 1876, and accordingly in the entry relating to extracts, essences and other concentrations in the said Table the words " coffee, chicory or " shall be omitted.
- (2) There shall be charged on preparations which consist wholly or partly of extracts, essences or other concentrations of coffee or chicory imported into the United Kingdom duties of customs at the following rates, that is to say—
 - preparations not being Empire products—the lb. (dry weight)—9d.
 - preparations being Empire products—the lb. (dry weight) —7 ½ d

In this subsection the expression " Empire product " has the same meaning as in subsection (1) of section eight of the Finance Act, 1919.

- (3) Subsection (1) of section seven of the Finance Act, 1901 (which requires duty to be charged in certain cases on goods containing articles liable to duties of customs in respect of each such article at the rates of duty respectively applicable thereto) shall not apply to the preparations mentioned in subsection (2) of this section, and where any such preparation imported into the United Kingdom contains, as a part or ingredient thereof, any article which is liable to customs duty apart from the said subsection (2), the preparation shall, unless the Treasury otherwise direct, be charged with the duty chargeable under the said subsection (2) or with the duty chargeable in accordance with the Schedule to the Customs Tariff Act, 1876, whichever is the higher.
- (4) The excise duty chargeable under subsection (3) of section three of the Finance Act, 1924, on articles or substances prepared or manufactured for the purpose of being in

Status: This is the original version (as it was originally enacted).

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, shall cease to be chargeable.

- (5) This section shall have effect as from the first day of September, nineteen hundred and forty-six.