



# Finance Act 1946

## 1946 CHAPTER 64

### PART I

#### CUSTOMS AND EXCISE.

#### **3 Drawback on rock cocoa, etc., used in manufacture of theobromine.**

- (1) Subject to the provisions of this section, where goods in the manufacture or preparation of which in the United Kingdom any cocoa or cocoa butter or cocoa husks and shells has or have been used are delivered to or appropriated by a person for use in the manufacture of theobromine in premises authorised by the Commissioners to be used for the purpose, the like drawback shall be paid as would, under subsection (2) of section two of the Finance Act, 1911, be paid on the exportation of those goods ; and no drawback shall be paid under the said subsection (2) on the exportation or shipment for use as ships' stores of any theobromine.
- (2) The Commissioners may make regulations prescribing conditions for the protection of the revenue which must be fulfilled if drawback is to be payable under subsection (1) of this section, and regulating the manner in which any goods in respect of which such drawback has been paid and not repaid, and any residues resulting from the manufacture of theobromine therefrom, are to be dealt with and disposed of.
- (3) Where any such conditions prescribed as aforesaid are contravened or not complied with, the drawback shall not be paid, or, if paid, shall be repaid, and where any person contravenes or fails to comply with any of the provisions of the regulations relating to the manner in which any goods or residues are to be dealt with or disposed of, he shall be liable to a customs penalty of one hundred pounds, and the goods or residues in question shall be forfeited.