



Revenue Act 1889

1889 CHAPTER 42

PART IV

EXCISE

21 Payment of allowances on certain spirits under 48 & 49 Vict c.51 s.3

Notwithstanding anything to the contrary in section three of the Customs and Inland Revenue Act, 1885, the allowances payable under that section may, in the case of British compounded spirits of a strength exceeding eleven degrees over proof, and spirits of the nature of spirits of wine, be paid, on the production of a certificate from the proper officer of inland revenue or customs that the same have been deposited in an excise or customs warehouse, to the person in whose name they are warehoused; and any payment heretofore made on the deposit of such spirits shall be deemed to have been legally made in discharge of all claims to any allowance payable in respect thereof.

22 Fractions of a penny not to be charged upon excise licences

In the case of payment by, or repayment to, any person in respect of duty upon an excise licence no fractional part of a penny shall be charged and paid or repaid.

23 Expiration of tobacco licences taken out by retailers of intoxicating liquors

- (1) Where any person carries on the trade of a dealer in or seller of tobacco in the same house or premises in which he also carries on the trade of a retailer of spirits, wine, beer, or sweets, the licence granted to him for the sale of tobacco shall expire on the day on which the licence granted to him for the sale of spirits, wine, beer, or sweets by law expires.
- (2) Where by reason of this section a licence for the sale of tobacco expires before the date at which it would otherwise have expired, a proportionate part of the duty shall be allowed.

Status: This is the original version (as it was originally enacted).

24 Penalty for contravention of terms of excise licence

If any person holding an excise licence for the sale of any article contravenes the terms of his licence, or sells otherwise than as he is authorised by the licence, he shall for such offence, if the same is not an offence for which any specific penalty is imposed by any excise Act, forfeit the penalty imposed by law upon a person dealing in or retailing or selling- such article without having an excise licence in force authorising him to do so.

25 Amendment of 43 & 44 Vict. c.24

The Spirits Act, 1880, is hereby amended as follows:—

- (a) Sub-section two of section thirty-two shall be read as if the word " ten " were substituted therein for the word " eight. "
- (b) Sub-section eight of section ninety-five shall be read as if the words " less five degrees " were not inserted therein,
- (c) Notwithstanding anything to the contrary contained in the said Act, any authorised methylator may supply methylated spirits to a person licensed to methylate.

26 Prohibition of the sale of methylated spirits on Sunday

The sale of methylated spirits between the hours of ten of the clock in the evening of Saturday and eight of the clock on the following Monday morning is hereby prohibited, and any person selling methylated spirits in contravention of this section shall for each offence, in addition to any other fine or penalty to which he may be liable, incur a fine of one hundred pounds.

27 Consolidation of law relating to licences for the manufacture and sale of methylated spirits

- (1) There shall continue to be paid for the use of Her Majesty, her heirs and successors, upon the licences herein-after mentioned to be taken out annually in the United Kingdom the following duties of excise :

	£	s.	d.
Upon a licence to be taken out by a maker of methylated spirits (other than a distiller or rectifier of spirits)	10	10	0
Upon a licence to be taken out by a retailer of methylated spirits	0	10	0

- (2) Every such licence shall be in such form as the Commissioners of Inland Revenue may direct, and shall expire on the thirtieth day of September in each year.

- (3) Every person who makes or sells methylated spirits without being duly licensed or authorised in that behalf shall, in addition to any other penalty or forfeiture, incur a fine of fifty pounds.
- (4) A licence to retail methylated spirits shall not be granted to a distiller or rectifier, or to a person licensed to retail beer, spirits, wine, or sweets for consumption upon his premises.

28 Meaning of "sweets or made wines"

In the construction of any enactment relating to the revenue of excise the expression "sweets or made wines" shall mean any liquor which is made from fruit and sugar or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof.

29 Consolidation of law as to use of unjust scales, &c

If any person exercising or carrying on a trade or business under or subject to any law of excise and required to keep scales or weights or measures,—

- (a) in the weighing of his stock or any goods, uses or suffers to be used any false, unjust, or insufficient scales, or weight, or measure with intent to defraud Her Majesty of any duty of excise; or
- (b) before or after the weighing of his stock or any goods puts or suffers to be put any other substance thereto, whereby any officer of inland revenue may be hindered or prevented from taking a just and true account;

he shall for every such offence incur a fine of one hundred pounds, and the false, unjust, or insufficient scales, and weights, and measures, shall be forfeited.