Finance Act 1895

1895 CHAPTER 16

PART I

CUSTOMS AND EXCISE

1 Duty on tea

The duty of customs now payable on tea shall continue to be charged, levied, and paid, on and after the first day of August one thousand eight hundred and ninety-five until the first day of August one thousand eight hundred and ninety-six, on the importation thereof into Great Britain or Ireland (that is to say) :—

Tea, the pound	Fourpence.

2 Addition to customs duties on special kinds of beer

(1) In addition to the duties of customs payable on and after the first day of July one thousand eight hundred and ninety-five, on beer of the descriptions called mum, spruce, or black beer, imported into Great Britain or Ireland, there shall be charged, levied, and paid, on and after the said first day of July until the first day of July one thousand eight hundred and ninety-six, the duties following (that is to say) :—

	£	s.	d.
For every thirty-six gallons of beer where the worts thereof are or were before fermentation of a specific gravity—			
Not exceeding one thousand two	0	2	0

	£	s.	d.
hundred and fifteen degrees			
Exceeding one thousand two hundred and fifteen degrees	0	2	4

(2) This section shall extend to Berlin white beer, and other preparations, whether fermented or not fermented, of a character similar to mum, spruce, or black beer.

3 Addition to customs duty on all other beer

In addition to the duties of customs payable on and after the first day of July one thousand eight hundred and ninety-live, on every description of beer (other than is specified in the last preceding section) imported into Great Britain or Ireland, there shall be charged, levied, and paid, on and after the said first day of July until the first day of July one thousand eight hundred and ninety-six, the duty following (that is to say) :—

	£	s.	d.
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees	0	0	6

and there shall be allowed and paid in and for the same period in respect of all such beer a similar addition to the drawback granted on exportation, shipment for use as stores, or removal to the Isle of Man, by section four of the Customs and Inland Revenue Act, 1881. And so, as to both duty and drawback, in proportion for any difference in gravity.

4 Addition to excise duty on beer

In addition to the duty of excise payable on and after the first day of July one thousand eight hundred and ninety-five in respect of beer brewed in the United Kingdom, there shall be charged, levied, and paid, on and after that day until the first day of July one thousand eight hundred and ninety-six—

> For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees, the duty of sixpence,

and so in proportion for any difference in quantity or gravity.

5 Addition to excise drawback on beer

In addition to the drawback of excise otherwise payable in respect of beer exported from the United Kingdom as merchandise or shipped for use as ship's stores, there shall be allowed and paid in respect of beer brewed in the United Kingdom between

the thirtieth day of June one thousand eight hundred and ninety-five and the first day of July one thousand eight hundred and ninety-six—

For every thirty-six gallons of beer of an original gravity of one thousand and fifty-five degrees, the drawback of sixpence,

and so in proportion for any difference in quantity or gravity.

6 Regulations for and allowance on exportation of methylated spirits

Regulations of the Commissioners of Inland Revenue, under section one hundred and fifty-nine of the Spirits Act, 1880, may regulate the removal for exportation of methylated spirits, and where spirits used for methylation are removed from a place of methylation and exported in accordance with those regulations, there shall be paid to the exporter an allowance of twopence for every gallon of such spirits, computed at hydrometer proof, and subsection three of section three of the Customs and Inland Revenue Act, 1885, shall apply, as if the spirits were exported and the allowance made in pursuance of that section.

7 Extension of 39 & 40 Vict. c.36 s.119 as to time for payment of drawback to other allowances and drawbacks

After the thirty-first day of December one thousand eight hundred and ninety-five, section one hundred and nineteen of the Customs Consolidation Act, 1876 (which limits the time for the payment of a drawback on the exportation of goods), shall extend to the payment of any allowance in respect of spirits exported, used, or deposited, which is payable under section three of the Customs and Inland Revenue Act, 1885, as amended by section twenty-one of the Revenue Act, 1889, and to an allowance in respect of methylated spirits exported which is payable under this Act, and to the payment of any drawback of excise which is allowed on the exportation of any goods, in like manner as if it were in terms made applicable thereto, and the date of user or deposit were the date of shipment.

8 Amendment of 43 & 44 Vict. c.24 ss.74 and 95 as to removal of spirits for exportation or ship's stores

Spirits to which any sweetening or colouring matter or any other ingredient has been added in warehouse, and spirits warehoused by a rectifier of spirits for exportation or ship's stores, and British liqueurs, may, if bottled and packed in cases when delivered from a warehouse, be removed, notwithstanding anything in sections seventy-four and ninety-five of the Spirits Act, 1880, to another warehouse for exportation or ship's stores.