



Finance Act 1902

1902 CHAPTER 7

PART I

CUSTOMS AND EXCISE

5 Surtax and allowance on spirits

- (1) As from the seventeenth day of June nineteen hundred and two, the Customs duty of ten shillings and fourpence on imported spirits, imposed by section seven of the Customs and Inland Revenue Act, 1881, shall, as respects spirits other than rum and brandy, be ten shillings and fivepence, and the allowances of twopence and fourpence payable in respect of spirits under section three of the Customs and Inland Revenue Act, 1885, and section six of the Finance Act, 1895, shall be respectively threepence and fivepence.
- (2) For the purpose of section three of the Customs and Inland Revenue Act, 1885, spirits shall be deemed to be British plain spirits, or spirits in the nature of spirits of wine, and not to be British compounded spirits, unless they are proved to the satisfaction of the Commissioners of Inland Revenue to have been distinctly altered in character by redistillation with or without the addition of flavouring matter.