



# Revenue Act 1903

## 1903 CHAPTER 46

### PART I

#### CUSTOMS AND EXCISE

#### **1 Molasses used for food for stock.**

- (1) Molasses imported into Great Britain or Ireland shall not be liable to duty under section two of the Finance Act, 1901, if it is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof as to proof, security, and otherwise as may be imposed by the Commissioners of Customs for the purpose of protecting the revenue.
- (2) An allowance at the rate of one shilling per hundredweight shall be made to a refiner on molasses produced in Great Britain or Ireland from sugar on which duty has been paid on importation if the molasses is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof as to proof, security, and otherwise as may be imposed by the Commissioners of Customs or Commissioners of Inland Revenue, as the case requires, for the purpose of protecting the revenue.
- (3) If any person acts in contravention of any condition imposed by the Commissioners of Customs or Commissioners of Inland Revenue under this section, that person shall in respect of each offence be liable to a penalty not exceeding fifty pounds.