



Revenue Act 1909

1909 CHAPTER 43

PART I

CUSTOMS AND EXCISE

1 Power to require production of invoices, &c

- (1) Where an entry or specification of goods or a shipping bill for goods has been delivered for the purposes of the Acts relating to the Customs, the proper officer of Customs and Excise may, at any time within twelve months after the delivery, require from the importer of the goods or his agent, or the exporter of the goods or his agent, as the case may be, the production of any invoices, bills of lading, or other documents, relating to the goods.
- (2) If the importer or his agent, or the exporter or his agent, fails to comply with any such requirement, he shall for every such offence forfeit the sum of twenty pounds.
- (3) The powers given by this section shall be in addition to, and not in derogation of, any power under the Acts relating to the Customs to require the production of invoices, bills of lading, and other documents upon the entry of goods or the delivery of the specification of goods.

2 Power to require payment of duty on deficiency in warehoused goods

If at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in any package of imported goods warehoused, the occupier of the warehouse shall, on the written demand of an officer of Customs and Excise, be liable immediately to pay the duty on the quantity of goods originally warehoused, and, if he fails to pay the duty, shall forfeit double the amount of the duty.

3 Permit required for removal of spirits from one Customs warehouse to another

Section one hundred and five of the Spirits Act, 1880, which relates to the removal of spirits accompanied by a permit or certificate, shall be read as if the words

Status: This is the original version (as it was originally enacted).

in subsection (3) " (the same not being under bond on removal from one " sixth warehouse to another such warehouse) " were omitted therefrom.

4 Information as to places from which goods are imported or to which goods are exported

- (1) Section forty-one of the Customs Consolidation Act, 1876 (which makes provision with respect to the place from which goods are to be deemed to be imported) shall cease to have effect.
- (2) The information to be furnished under the Customs Consolidation Act, 1876, in respect of goods imported or exported shall include such information in regard to the goods as the Commissioners of Customs and Excise may require to be given, and particularly, in the case of imported goods, the name of the place from which the goods were first consigned to the United Kingdom, and, in the case of exported goods, the name of the place of final destination of the goods, and the forms in, Schedule B. to that Act may be altered by the Commissioners, in such manner as they think expedient for giving effect to this section, and the Commissioners may, if they consider it necessary, require evidence to be produced to their satisfaction in support of any information so furnished.

5 Provision as to drawback on tobacco

Drawback shall not be paid, except with the consent of the Commissioners of Customs and Excise, upon any tobacco stalks or shorts or other refuse of tobacco (including offal, snuff) which is not the produce of the ordinary manufacturing operations of the licensed tobacco manufacturer exporting or depositing the stalks, shorts, or refuse.

6 Addition of finings, Sec. to beer deposited in a warehouse for exportation

Subject to such regulations and security as the Commissioners of Customs and Excise may prescribe, a dealer in beer may deposit in a warehouse approved by the Commissioners beer brewed in the United Kingdom upon which duty has been paid, and may in the warehouse add to the beer finings for clarification or any other matter sanctioned by the Commissioners for the purpose of preparing the beer for exportation or use as ship's stores.

PART II

STAMPS

7 Amendment as to certain contracts chargeable for the purposes of stamp duty as conveyances on sale

The limitation of section fifty-nine of the Stamp Act, 1891 (which makes certain contracts chargeable for the purposes of stamp duty as conveyances on sale) to contracts and agreements made in England, Ireland, or Scotland, shall cease to have effect.

8 Amendment of section 77 of the Stamp Act, 1891

The provisions of subsection (2) of section seventy-seven of the Stamp Act, 1891 (which exempt a lease from stamp duty in respect of certain further considerations) shall not apply as respects any further consideration in the lease consisting of a covenant which if it were contained in a separate deed would be chargeable with ad valorem stamp duty, and accordingly the lease shall in any such case be charged with duty in respect of any such further consideration under section four of the said Act.

9 Stamp duty on allotment letters of fractional parts of shares

It is hereby declared that the term " share " under the heading " LETTER of ALLOTMENT AND LETTER of RENUNCIATION, or any other document having the effect of a letter of allotment" in the First Schedule to the Stamp Act, 1891, and under the heading " SCRIP CERTIFICATE, SCRIP, or other document" in that schedule, includes a fractional part of a share.

10 Provision as to stamping certain bills of exchange

The provisions in sections thirty-four and thirty-eight of the Stamp Act, 1891, which relate to bills of exchange payable on demand, or at sight, or on presentation, shall apply also to bills of exchange expressed to be payable at a period not exceeding three days after date or sight which are chargeable with the duty of one penny under subsection (2) of section ten of the Finance Act, 1899.

PART III

MISCELLANEOUS

11 Fees on licences for importation of explosives

- (1) His Majesty may by Order in Council fix the fees payable in respect of licences for the importation of explosives granted by the Secretary of State under or in pursuance of the Explosives Act, 1875, and the fees so fixed shall be payable in respect of any licence so granted.
- (2) Section twenty-six of the Explosives Act, 1875, so far as it gives power to the Secretary of State to fix the fees in respect of licences for the importation of explosives, or affects the amount of those fees, shall cease to have effect.
- (3) His Majesty may by Order in Council revoke, alter, or add to any Order made under this section.

12 Construction, repeal, and short title

- (1) Part I. of this Act shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and Part II. of this Act shall be construed together with the Stamp Act, 1891, and the Acts amending that Act.
- (2) The enactments mentioned in the schedule to this Act shall be repealed to the extent specified in the third column of that schedule.
- (3) This Act may be cited as the Revenue Act, 1909.