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## SCHEDULES.

### FIRST SCHEDULE

Sections 43, 44, 49, 50, 51, 52.

### EXCISE LIQUOR LICENCES.

#### A.—MANUFACTURERS' LICENCES.

Licence to be taken out annually.	Duty.	Corresponding existing Licence.
1. Spirits:—1		
(a) By a distiller of spirits.	Duty specified in Scale 1	Licence for manufacture of spirits under 6 Geo. 4, c.81, s. 2.
(b) By a rectifier or compounder of spirits.	15l. 15s.	
2. Beer:—		
By a brewer of beer for sale.	Duty specified in Scale 2	Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10.
By a brewer of beer other than a brewer for sale.	If he is the occupier of a house of an annual value exceeding ten pounds and not exceeding fifteen pounds, and brews solely for his own domestic use, 9s.  In any other case. 4s.	Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10; 44 & 45 Vict. c. 12, s. 14; or 48 & 49 Vict. c. 51, s. 5.
3. Sweets:—		
By a maker for sale of sweets.	5l. 5s	Licence on which duty is payable under 6 Edw. 7. c. 20, s. 7.

#### SCALE 1

#### SPIRIT DISTILLER'S LICENCE.

Number of gallons computed at proof of	<i>Duty.</i>		
	£	s.	d.

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	£	Duty.	
		s.	d.
spirits distilled during the preceding year—			
Not exceeding 50,000 gallons	10	0	0
Exceeding 50,000 gallons, for the first 50,000 gallons	10	0	0
For every further 25,000 gallons or fraction of 25,000 gallons	10	0	0

**SCALE 2**

## LICENCE TO BREWER FOR SALE.

	£	Duty.	
		s.	d.
Number of barrels brewed during the preceding year—			
Not exceeding 100 barrels	1	0	0
Exceeding 100 barrels—			
For the first 100 barrels	1	0	0
For every further 50 barrels or fraction of 50 barrels	0	12	0

For the purposes of this scale, barrels may be taken at the option of the brewer either to be bulk barrels or standard barrels, and a standard barrel shall be taken to be 36 gallons of beer of an original gravity of 1055 degrees.

*Provisions applicable to Manufacturers' Licences.**Wholesale dealing authorised.*

- 1 A manufacturer's licence, except in the case of a licence to a brewer not for sale, authorises not only the manufacture of the liquor to which it applies in accordance with the licence, but also wholesale dealing (subject in the case of a spirit manufacturer's licence to the provisions of the Spirits Act, 1880) in any such liquor which is the produce of the manufacture of the holder of the licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a

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servant or agent of the manufacturer if the liquor is supplied to the purchaser direct from the premises where it is manufactured.

*Licence not required in certain cases.*

- 2 The occupier of a house of an annual value not exceeding eight pounds may brew beer solely for his own domestic use without taking out a manufacturer's licence.

*Provision as to duty in case of new distilleries or breweries which have not been in working for a full year.*

- 3 The duty on a manufacturer's licence granted in respect of a distillery or brewery in respect of which such a licence has not been in force at any time during the preceding year or in respect of which a licence has been in force but no spirits have been distilled or beer brewed 'in the licence during the preceding year, as the case may be, shall be the minimum duty payable under Scales 1 or 2, as the case may be, and where a manufacturer's licence has not been in force for a full year, the number of proof gallons distilled or the number of barrels brewed during the preceding year shall, for the purpose of payment of duty in the following year, be deemed to be a number bearing the same proportion to the number actually distilled or brewed as the whole year bears to the time for which the licence has been in force.
- 4 For the purpose of the duties under Scales 1 and 2 the preceding year shall be taken to be the year ending the thirtieth day of June or such other day as the Commissioners may fix either generally or as respects any particular manufacturer.

**B.—DEALERS' LICENCES.**

Licence to be taken out annually by a wholesale dealer in	Duty.			Corresponding existing Licence.
	£	s.	d.	
1. Spirits	15	15	0	} Licence on which duty is payable under 6 Geo. 4 c. 81. s. 2.
2. Beer	10	10	0	
3. Wine	10	10	0	Licence on which duty is payable under 6 Geo. 4 c. 81. s. 2.
4. Sweets	5	5	0	Licence on which duty is payable under 23 & 24 Vict. c. 113. s. 1.

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*Provisions applicable to Wholesale Dealers' Licences.*

*Retail sale not authorised.*

- 1 A wholesale dealer's licence authorises sale at any one time to one person of liquor in the following quantities, namely :—
- (a) In the case of spirits, wine, or sweets in any quantity not less than two gallons, or not less than one dozen reputed quart bottles ; and
  - (b) In the case of beer or cider in any quantity not less than four and-a-half gallons, or not less than two dozen reputed quart bottles ;
- but not in any less quantities.

*Authority to manufacturers to sell wholesale.*

- 2 A wholesale dealer's licence need not be taken out by the holder of a manufacturer's licence so far as respects the sale of liquor being the produce of the manufacturer of the holder of the manufacturer's licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a servant or agent of the manufacturer, if the liquor is supplied to the purchaser direct from the premises where it is manufactured.

*Sale of sweets authorised by wine dealer's licence.*

- 3 A person holding the licence to be taken out by a wholesale dealer in wine may deal wholesale in sweets as well as wine without taking out any further wholesale dealer's licence.

*Reduced duty where retailer's licence is taken out as well.*

- 4 Where a wholesale dealer's licence for the sale of any liquor is taken out by a person who is the holder of a licence authorising him to sell the same liquor by retail, the duty payable on the wholesale dealer's licence shall be reduced by fifty per cent. Provided that this provision shall not operate so as to reduce the total amount payable for the wholesale dealer's licence and the retailer's licence for any liquor below that payable for the wholesale dealer's licence alone.

**C.—RETAILERS' LICENCES.**

I.—On-Licences.

Licence to be taken out annually by a retailer of	Duty.	Corresponding existing Licence.
1. Spirits (publican's licence).	A duty equal to half the annual value of the licensed premises, subject to the minimum duty payable under Scale 3.	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 43 (1).
2. Beer (beerhouse licence).	A duty equal to a third of the annual value of the licensed premises, subject to the	} Licence on which duty 1 is payable under 43 & 44 Vict. c. 20. s. 41.

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Licence to be taken out annually by a retailer of	Duty.	Corresponding existing Licence.
	minimum duty payable under Scale 3.	
3. Cider	Half the duty specified in Scale 4.	
4. "Wine	Duty specified in Scale 4 -	
5. sweets	Half the duty specified in Scale 4.	

Section 45.

### SCALE 3

#### MINIMUM DUTY PAYABLE FOR PUBLICAN'S AND BEERHOUSE LICENCES.

There shall be a minimum duty payable on the publican's licence and the beerhouse licence respectively, as shown in the following scale and where the annual value of any licensed premises is less than the annual value to which the minimum duty corresponds, duty shall be charged as if the premises were of that annual value.

Population.	Minimum Duty.			
	Publican's Licence.		Beerhouse Licence.	
	£	s.	£	s.
In Great Britain—				
In areas which are not urban areas, and in urban areas with a population of less than 2,000	5	0	3	10
In urban areas with a population of—				
2,000 and less than 5,000	10	0	6	10
5,000 and less than 10,000	15	0	10	0

For the purposes of this scale an urban area means any county borough, borough, or other urban district; and the administrative county of London shall be deemed to be a single urban area; and population shall be calculated according to the last published census for the time being. The boroughs of Burslem, Hanley, Longton, and Stoke-upon-Trent, and the urban districts of Fenton and Tunstall, which, in pursuance of the Borough of Stoke-on-Trent Order, 1908, as confirmed by the Local Government Board's Provisional Order Confirmation (No. 3) Act, 1908, are, as from the thirty-first day of March nineteen hundred and ten, to form (subject to certain provisions as to differential rating and other matters to have effect for a period of twenty years) one borough to be called the borough of Stoke-upon-Trent, shall, notwithstanding anything contained in that Order, continue for the period of twenty years from the said date to be separate urban areas for the purposes of this scale.

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Population.	Minimum Duty.			
		Publican's Licence.		Beerhouse Licence.
10,000 and less than 50,000	20	0	13	0
50,000 and less than 100,000	30	0	20	0
100,000 or above	35	0	23	10
In Ireland—				
In areas which are not urban areas, and in urban areas with a population of less than 10,000	5	0	3	10
In urban areas with a population of 10,000 or above	7	10	4	0

For the purposes of this scale an urban area means any county borough, borough, or other urban district; and the administrative county of London shall be deemed to be a single urban area; and population shall be calculated according to the last published census for the time being. The boroughs of Burslem, Hanley, Longton, and Stoke-upon-Trent, and the urban districts of Fenton and Tunstall, which, in pursuance of the Borough of Stoke-on-Trent Order, 1908, as confirmed by the Local Government Board's Provisional Order Confirmation (No. 3) Act, 1908, are, as from the thirty-first day of March nineteen hundred and ten, to form (subject to certain provisions as to differential rating and other matters to have effect for a period of twenty years) one borough to be called the borough of Stoke-upon-Trent, shall, notwithstanding anything contained in that Order, continue for the period of twenty years from the said date to be separate urban areas for the purposes of this scale.

#### SCALE 4

##### WINE RETAILER'S ON-LICENCE.

Annual value of licensed premises—	Duty		
	£	s.	d.
Under 30l	4	10	0
30l. and under 50l	6	0	0
50l. and under 100l	9	0	0
100l. and over	12	0	0

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## II.—Off-Licences

Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
1. Spirits	Duty specified in Scale 5.	<p>As respects England, the additional retail licence on which duty is payable under 24 &amp; 25 Vict. c. 21. s. 1.</p> <p>As respects Scotland, licence on which duty is payable under 16 &amp; 17 Vict. c. 67. s. 8.</p> <p>As respects Ireland, licence on which duty is payable under 6 Geo. 4. c. 81. s. 2, and 8 &amp; 9 Vict. c. 64. s. 1.</p> <p>Additional liqueur licence on which duty is payable under 11 &amp; 12 Vict. c. 121. s. 10.</p>
2. Beer	Duty specified in Scale 6.	<p>As respects England, the beer retailer's licence and the additional beer dealer's retail licence on which duty is payable under 43 &amp; 44 Vict. c. 20. s. 41.</p> <p>As respects Scotland, licence on which duty is payable under 16 &amp; 17 Vict. c. 67. s. 8.</p> <p>As respects "Ireland, dealer's additional retail licence on which duty is payable under 43 &amp; 44 Vict. c. 20. s. 41.</p>
3. Cider	21.	Licence on which, duty is payable under 43 & 44 Vict. c. 20. s. 41.
4. Wine	Duty specified in Scale 7.	<p>As respects England and Ireland, licence on which, duty is payable under 43 &amp; 44 Vict. c. 20. s. 41.</p> <p>As respects Scotland, licence on which duty is payable under 39 &amp; 40 Vict. c. 16. s. 4.</p> <p>Licence as a dealer in wine, on which duty is payable under 6 Geo. 4. c. 81. s.</p>

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Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
5. Sweets	21.	2, so far as such a licence authorises sale by retail.  Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.

### SCALE 5

#### SPIRIT RETAILER'S OFF-LICENCE.

	£	Duty	
		s.	d.
Annual value of licensed premises—			
Not exceeding 10l.	10	0	0
Exceeding 10l. and not exceeding 20l.	11 1	0	0
Exceeding 20l. and not exceeding 30l.	14	0	0
Exceeding 30l. and not exceeding 50l.	15	0	0
Exceeding 50l. and not exceeding 75l.	16	0	0
Exceeding 75l. and not exceeding 100l.	17 1	0	0
Exceeding 100l. and not exceeding 250l.	19	0	0
Exceeding 250l. and not exceeding 500l.	30	0	0
Exceeding 500l.	50	0	0

### SCALE 6

#### BEER RETAILER'S OFF-LICENCE.

	£	Duty	
		s.	d.
Annual value of licensed premises—			
Not exceeding 10l.	1	10	0

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		Duty		
		£	s.	d.
Exceeding 10l. and not exceeding 20l.	2	0	0	0
Exceeding 20l. and not exceeding 30l.	2	10	0	0
Exceeding 30l. and not exceeding 50l.	3	0	0	0
Exceeding 50l. and not exceeding 75l.	3	10	0	0
Exceeding 75l. and not exceeding 100l.	4	0	0	0
Exceeding 100l. and not exceeding 250l.	4	10	0	0
Exceeding 250l. and not exceeding 500l.	7	0	0	0
Exceeding 500l.	10	0	0	0

**SCALE 7**

**WINE RETAILER'S OFF-LICENCES.**

		Duty		
		£	s.	d.
Annual value of licensed premises—				
Not exceeding 20l.	2	10	0	0
Exceeding 20l. but not exceeding 30l.	3	0	0	0
Exceeding 30l. but not exceeding 50l.	3	10	0	0
Exceeding 50l. but not exceeding 75l.	4	0	0	0
Exceeding 75l. but not exceeding 100l.	4	10	0	0
Exceeding 100l. but not exceeding 250l.	5	0	0	0
Exceeding 250l. but not exceeding 500l.	7	0	0	0
Exceeding 500l.	10	0	0	0

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*PROVISIONS APPLICABLE TO RETAILERS' LICENCES.*

General.

*Meaning of sale by retail.*

- 1 A retailer's licence authorises sale at any one time to one person of liquor in the following quantities, namely,—
- (a) in the case of spirits, wine, or sweets, in any quantity not exceeding two gallons or not exceeding one dozen reputed quart bottles ; and
  - (b) in the case of beer or cider, in any quantity not exceeding four and a half gallons or not exceeding two dozen reputed quart bottles ;
- but not in any larger quantities.

*Restriction on holding of retailers' off- and on-licences.*

- 2 A retailer's off-licence shall not be granted to the holder of a retailer's on-licence if the off-licence authorises the sale of any liquor which the holder of the on-licence is not authorised to sell by retail under his on-licence, and any retailer's off-licence granted in contravention of this provision shall be void.

*Sale of cider under beer licence.*

- 3 A person holding the licence to be taken out by a retailer of beer may sell by retail cider as well as beer without taking out any further retailer's licence.

*Sale of sweets under wine licence.*

- 4 A person holding the licence to be taken out by a retailer of wine may sell by retail sweets as well as wine without taking out any further retailer's licence.

Provisions applicable to Retailers' On-Licences.

*Sale off authorised as well as sale on.*

- 1 A retailer's on-licence authorises sale by retail of the liquor to which the licence extends for consumption either on or off the premises.

*Sale of any liquor under publican's licence.*

- 2 A person holding the on-licence to be taken out by a retailer of spirits may sell by retail beer, cider, wine, and sweets, as well as spirits, without taking out any further retailer's licence.

*Option to pay duty in accordance with annual compensation value in certain cases.*

- 3 Where it is shown to the satisfaction of the Commissioners that the annual value of the premises exceeds five hundred pounds, a retailer's on-licence may be granted at the option of the licence holder on payment of an amount equal to one-third of the annual licence value as certified for the purposes of this Act, and where that amount has not been certified for the purpose of the register to be prepared under this Act, the licence holder may require that amount to be so certified :

Provided that—

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- (a) the duty payable in pursuance of this provision shall not be less than two hundred and fifty pounds in the case of fully-licensed premises, or in the case of a beerhouse one hundred and sixty-six pounds thirteen shillings and fourpence ; and
- (b) where the annual licence value has not been certified, the licence shall be granted on a provisional payment of the minimum duty payable under this provision, or of one-fifth of the full duty, whichever is the higher, and, upon the annual licence value being certified, the duty shall be adjusted by the return of any over-payment or by the recovery, as a debt to His Majesty, of any sum by which the amount paid falls short of the amount which is found to be payable.

This provision shall apply to premises, whatever their annual value, if they are structurally adapted for use as an hotel and are bonâ fide so used, and it is shown to the Commissioners that it is impracticable to obtain a reduction of duty in respect of the premises under the provisions of this Act enabling such a reduction to be obtained for hotels in certain cases, owing to the fact that visitors resort to the place where the premises are situated only during certain seasons of the year. In such a case, the minimum amount of duty payable shall instead of two hundred and fifty pounds be thirty pounds in the case of premises of an annual value not exceeding one hundred pounds, and in any other such case fifty pounds.

*Condition attached to theatre licence.*

- 4        The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used only for any of the following purposes, namely, for judicial or public administrative purposes or as a theatre or place of public or private entertainment, or as public gardens, picture galleries, or exhibitions, or for any similar purpose to which the holding of the licence is merely auxiliary, shall, in the case of a theatre the annual value of which does not exceed two thousand pounds, be twenty pounds, and in any other case be fifty pounds, but it shall be a condition of any such licence that intoxicating liquor is not sold under the licence except while the premises are open and being used, and to persons bonâ fide using the premises, for the said purposes.

*Maximum duty in respect of refreshment rooms.*

- 5        The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used as refreshment rooms at a railway station shall be fifty pounds.

*Provision as to duty where premises include a place of public entertainment.*

- 6        Where any premises include a music hall or other similar place of public entertainment (herein-after referred to as a place of entertainment), a retailer's on-licence may be granted, at the option of the licence holder, on payment of a duty of fifty pounds, together with such sum as would be payable as duty under this Act on the part of the premises not used as the place of entertainment if that part were a separate set of premises, but it shall be a condition of any such licence that intoxicating liquor is not sold under the licence in the place of entertainment except whilst that place is open and being used, and to persons bonâ fide using that place, as a place of entertainment.

Provisions applicable to Retailers' Off-Licences.

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*Restriction to sale off.*

- 1 A retailer's off-licence authorises the sale by retail of the liquor to which the licence extends for consumption off the premises only.

*Minimum quantity of spirits to be sold.*

- 2 A person holding the off-licence to be taken out by a retailer of spirits may not sell spirits in open vessels, or in England in any quantity less than one reputed quart bottle.

*Minimum quantity of wine to be sold.*

- 3 A person holding the off-licence to be taken out by a retailer of wine may not sell wine in open vessels or in England or Ireland in any quantity less than one reputed pint bottle.

**D.—PASSENGER VESSEL LICENCES.**

1. Licence to be taken out annually in respect of a passenger vessel by the master or other person belonging to the vessel nominated by the owner of the vessel—	
Duty of 10l	} Corresponding existing licence.
2. Licence to be taken out in respect of a passenger vessel by the master or other person belonging to the vessel nominated by the owner of the vessel, and to be in force for one day only—	} Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 45.
Duty of 2l.	

*Provisions applicable to Passenger Vessel Licences.*

*Authority to sell.*

- 1 A passenger vessel licence granted in respect of any vessel authorises the sale by retail while the vessel is engaged in carrying passengers of any intoxicating liquor on the vessel to passengers for consumption on the vessel.

*Authority to sell tobacco.*

- 2 A passenger vessel licence authorises the sale of tobacco as well as the sale of intoxicating liquor.

*Transfer of licence in ordinary cases.*

- 3 In the event of any person to whom a passenger vessel's licence has been granted ceasing to be master of the vessel or to belong to the vessel, the licence may be transferred to any person who is for the time being master of the Vessel or is for

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the time being a person belonging to the vessel and nominated by the owner of the vessel for the purpose.

*Transfer of licence on sale or lease of vessel.*

- 4 In the event of the transfer of the vessel to some other owner, the licence granted under this section shall cease to have effect as respects that vessel, but may, in that event and in the event of the loss of the vessel, be transferred, on the application of the owner of the vessel, to the master of some other vessel belonging to him or to some person belonging to such other vessel and nominated by the owner for the purpose.

*Jurisdiction.*

- 5 For the purpose of giving jurisdiction, any sale of liquor on a passenger vessel shall be deemed to have taken place either where it has actually taken place or in any place in which the vessel may be found.

**E.—RAILWAY RESTAURANT CAR LICENCES.**

Licence to be taken out annually in respect of a railway restaurant car by the railway company or other person owning the car—

Duty of 1l.

*Provisions applicable to Railway Restaurant Car Licences.*

- 1 A licence for a railway restaurant car may be granted without the production of a justice's licence or certificate.

*Authority to sell.*

- 2 A railway restaurant car licence granted in respect of a car in which passengers can be supplied with meals authorises the sale by retail to passengers on the car of any intoxicating liquor for consumption, on the car.

**F.—OCCASIONAL LICENCES.**

Occasional licences granted under section thirteen of the Revenue Act, 1862 ([25 & 26 Vict. c. 22](#)), section twenty of the Revenue Act, 1863 ([26 & 27 Vict. c. 33](#)), and section five of the Revenue Act, 1864 ([27 & 28 Vict. c. 18](#)).

Duties :—

- (a) Sale of any intoxicating liquor—per day, 10s.
- (b) Sale of beer or wine only—per day, 5s.

*Provisions applicable to Occasional Licences.*

*Extension to United Kingdom.*

An occasional licence may be granted under section five of the Revenue Act, 1864, for the sale of beer only, in Scotland and Ireland as well as in England, and for the sale of wine only, in

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Scotland as well as in England and Ireland ; and any provisions relating to occasional licences shall apply accordingly.

SECOND SCHEDULE

Section 54.

SCALE OF RATES OF ESTATE DUTY.

Where the principal value of the estate		Estate duty shall be payable at the rate per cent. of
£	£	
Exceeds 100 and does not exceed	500	1
Exceeds 500 and does not exceed	1,000	2
Exceeds 1,000 and does not exceed	5,000	3
Exceeds 5,000 and does not exceed	10,000	4
Exceeds 10,000 and does not exceed	20,000	5
Exceeds 20,000 and does not exceed	40,000	6
Exceeds 40,000 and does not exceed	70,000	7
Exceeds 70,000 and does not exceed	100,000	8
Exceeds 100,000 and does not exceed	150,000	9
Exceeds 150,000 and does not exceed	200,000	10
Exceeds 200,000 and does not exceed	400,000	11
Exceeds 400,000 and does not exceed	600,000	12
Exceeds 600,000 and does not exceed	800,000	13
Exceeds 800,000 and does not exceed	1,000,000	14
Exceeds 1,000,000		15

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THIRD SCHEDULE

Section 81.

SPIRITS.

PART I

ADDITIONAL CUSTOMS DUTIES ON SPIRITS.

		<i>s.</i>		<i>d.</i>
For every gallon computed at proof of spirits of any description (except perfumed spirits), including naphtha or methylic alcohol purified so as to be potable, and mixtures and preparations containing spirits.	3		9	
For every gallon of perfumed spirits	6		0	
For every gallon of liqueurs, cordials, mixtures, and other preparations entered in such a manner as to indicate that the strength is not to be tested	5		1	

PART II

CUSTOMS DUTIES ON SPECIAL ARTICLES.

		£	<i>s.</i>	<i>d.</i>
Chloral hydrate	the pound	0	1	9
Chloroform	the pound	0	4	4
Collodion	the gallon	1	14	11
Ether, acetic	the pound	0	2	7
Ether, butyric	the gallon	1	1	10
Ether, sulphuric	the gallon	1	16	6
Ethyl, iodide of	the gallon	0	19	0
Ethyl bromide	the pound	0	1	5
Ethyl chloride	the gallon	1	1	10

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## FOURTH SCHEDULE

Section 83.

## TOBACCO.

## PART I

## CUSTOMS DUTIES.

		<i>s.</i>	<i>d.</i>
Upon tobacco unmanufactured, viz. :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—			
Unstripped	the lb.	3	8
Stripped	the lb.	3	8 ½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—			
Unstripped	the lb.	4	1
Stripped	the lb.	4	1 ½
Upon tobacco manufactured, viz. :—			
Cigars	the lb.	7	0
Cigarettes	the lb.	5	8
Cavendish or Negrohead	the lb.	5	4
Cavendish or Negrohead manufactured in bond	the lb.	4	8
Other manufactured tobacco	the lb.	4	8
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	4	5
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	5	4

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## PART II

### EXCISE DUTIES.

		<i>s.</i>	<i>d.</i>
Upon tobacco unmanufactured, viz. :—			
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the lb.	3	6
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the lb.	3	11
Upon tobacco manufactured, viz.:—			
Cavendish or Negrohead manufactured in bond	the lb.	4	8

## PART III

### RATES OF DRAWBACK.

		<i>s.</i>	<i>d.</i>
Cigars	the lb.	4	2
Cigarettes	the lb.	4	1
Cut, roll, cake, or other manufactured tobacco	the lb.	4	0
Snuff (not being offal snuff)	the lb.	3	10
Stalks, shorts, or other refuse of tobacco (including offal snuff)	the lb.	3	9

## FIFTH SCHEDULE

Section 85.

## PART I

## REBATE OF MOTOR SPIRIT DUTY.

Motor spirit used for the purpose of supplying motive power—

- (1) To a motor car which is constructed or adapted for use, and is used, solely for the conveyance of any goods or burden in the course of trade or husbandry, and whereon the Christian name and surname and place of abode or place of business of the person, or the name or style and principal or only place of business of the company or firm keeping the same, shall be legibly and visibly painted in letters of not less than one inch in length.
- (2) To a motor cab, motor omnibus, or other vehicle being a hackney carriage within the; meaning of section four of the Customs and Inland Revenue Act, 1888, while it is-standing or plying for hire.
- (3) To a motor car which is constructed or adapted for use or is used partly for the conveyance of any goods or burden in the course of trade or husbandry, and partly as a motor cab, motor omnibus, or other vehicle being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, standing or plying for hire.
- (4) To a motor car kept by a duly qualified medical practitioner while it is being used by him for the purposes of his profession.

## PART II

## RATES OF DUTIES ON MOTOR CARS.

		<i>Duty.</i>		
		<i>£</i>	<i>s.</i>	<i>d.</i>
Motor bicycles and motor tricycles, of whatever horse power	1	0		0
Motor cars—				
Not exceeding 6 ½ horse power	2	2		0
Motor cars—				
Exceeding 6 ½, but not exceeding 12 horse power	3	3		0
Exceeding 12, but not exceeding 16 horse power	4	4		0

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	£	Duty.	
		s.	d.
Exceeding 16, but not exceeding 26 horse power	6	6	0
Exceeding 26, but not exceeding 33 horse power	8	8	0
Exceeding 33, but not exceeding 40 horse power	10	0	0
Exceeding 40, but not exceeding 60 horse power	21	0	0
Exceeding 60 horse power	42	0	0

SIXTH SCHEDULE

Section 96.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
<a href="#">12 Chas. 2. c. 34.</a>	An Act for prohibiting the Planting, Setting, or Sowing of Tobacco in England and Ireland.	The whole Act, as from the first day of January 1910.
<a href="#">15 Chas. 2. c. 7.</a>	An Act for the encouragement of Trade.	The whole Act, as from the first day of January 1910.
<a href="#">22 Geo. 3. c. 73.</a>	The Tobacco Act, 1782.	The whole Act, as from the first day of January 1910.
<a href="#">36 Geo. 3. c. 52.</a>	The Legacy Duty Act, 1796.	In section fourteen, so far as it applies to objects which appear to the Treasury to be of national, scientific, historic, or artistic, interest, the words from "and given to" to "persons in succession"; the word " so," where it secondly occurs; the words from "not having any power" to "property yielding an income"; the words from " or shall come " to " having an absolute interest therein"; the word " same," where it fifthly

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
54 Geo. 3. c. 92.	The Probate and Legacy Duties (Ireland) Act, 1814.	<p>occurs ; the words from " as if the same had been " to " or dispose thereof " ; and the words from " or who shall have " to " an absolute interest therein."</p> <p>In section fifteen, so far as it applies to objects which appear to the Treasury to be of national, scientific, historic, or artistic interest, the words from " and given to" to " persons in succession " ; the word " so," where it secondly occurs ; the words from " not having any power" to "property yielding an income"; the words from " or shall come" to "having an absolute interest therein" ; the word " same," where it fifthly occurs; the words from "as if the same had been" to "or dispose thereof" ; and the words from " or who shall have " to " an absolute interest therein."</p>
6 Geo. 4. c. 81.	The Excise Licences Act, 1825.	<p>Section two, from " Beer, —Every " person riot being a brewer of beer" to " or upwards 31. 3s. 0d."; from "Every distiller " to " retailer thereof 10l. 0s. 0d."; from "Every retailer of spirits (except." to " 131.13s. 0d."; and from " Wine " to " 10l. Os. 0d." ; section sixteen, down to " as last aforesaid (except as aforesaid) shall expire and"; section twenty-six, from " Every distiller "to " five hundred pounds " ; from " Every person not being a brewer of beer" to "and sell coffee, tea, cocoa nuts, chocolate or pepper" ; the words " Every dealer in foreign wine so offending respectively," and the word " respectively" where it next</p>

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
9 Geo. 4. c. 47.	The Passage Vessel Licences Act, 1828.	occurs; and from " Every person who shall sell" to " metheglin." The whole Act.
11 Geo. 4. and 1 Will. 4. c. 64.	The Beerhouse Act, 1830.	Section two, from " and any and every" where those words first occur to "notwithstanding and that," and sections seven, eight, and thirty.
1 & 2 Will. 4. c. 13.	The Tobacco Cultivation Act, 1831.	The whole Act, as from the first day of January 1910.
4 & 5 Will. 4. c. 75.	The Excise Act, 1834	Section ten.
4 & 5 Will. 4. c. 85.	The Beerhouse Act, 1834.	Sections thirteen, seventeen, nineteen, and twenty.
3 & 4 Vict. c. 17.	The Excise Act, 1840	Section one, so far as relates to duties on licences for the manufacture or sale of intoxicating liquor.
8 & 9 Vict. c. 64.	The Spirits (Ireland) Act, 1845.	In section one, the words " spirits " in any greater quantity at one " time than two quarts or," and the words " and at the same rates of duty respectively."
11 & 12 Vict. c. 121.	The Liqueur Act, 1848.	Sections nine to eleven.
13 & 14 Vict. c. 67.	The Brewers' Licensing Act, 1850.	The whole Act.
16 & 17 Vict. c. 51.	The Succession Duty-Act, 1853.	Section twenty-three, except as respects persons dying before the passing of this Act.
16 & 17 Vict. c. 67.	The Licensing (Scotland) Act, 1853.	Section eight, so far as unrepealed.
23 & 24 Vict. c. 27.	The Refreshment Houses Act, 1860.	Section one, from " and for every licence to be granted " to the end of the section; sections three, four, and seven; the words " under this Act" in section eight; section nineteen; in section twenty-one, the words " whether licensed under this Act or not"; the words " under this Act" wherever they occur in

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
23 & 24 Vict. c. 107.	The Refreshment Houses (Ireland) Act, 1860.	sections twenty-two, twenty-three, and twenty-five; and in section forty-four, the words " under the provisions of this Act."  Section one, from " and for every licence to be granted" to the end of the section; sections three, four, and seven; the words " under this Act" in section eight; in section ten, the words " No. 2, or No. 3"; sections twenty-one and twenty-two in section twenty-three, the words " whether licensed under this Act or not"; the words " under this Act " wherever they occur in sections twenty-four, twenty-five, and twenty-seven to thirty-one; in section forty-six, the words "under the provisions of this Act," and No. 2 and No. 3 in the Schedule.
23 & 24 Vict c. 113.	The Excise Act, 1860	Sections one, seven, and thirty-seven.
24 & 25 Vict c. 21.	The Revenue (No. 1) Act, 1861.	Sections two and three, and Schedule A.
24 & 25 Vict. c. 91.	The Revenue (No. 2) Act, 1861.	In section nine, the words " under either of the said Acts"; section ten; in section eleven, the words "under the Refreshment Houses Act, 1860"; section twelve; section fourteen.
26 & 27 Vict. c. 33.	The Revenue Act, 1863.	Sections one and two ; section three, from "that is to say" to "atone time " ; and sections eighteen and nineteen.
27 & 28 Vict. c. 18.	The Revenue (No. 1) Act, 1864.	Schedule B, so far as it relates to occasional licences to retail wine or beer.
27 & 28 Vict. c. 35.	The Beerhouses (Ireland) Act, 1864.	Section fifteen.

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
35 & 36 Vict. c. 94.	The Licensing Act, 1872.	Section forty-eight, from "The Commissioners " to the end of the section.
38 & 39 Vict. c. 23.	The Customs and Inland Revenue Act, 1875.	Sections nine and twelve.
39 & 40 Vict. c. 16.	The Customs and Inland Revenue Act, 1876.	The first two paragraphs, so far as unrepealed, of section four.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880.	Subsections (1) and (2) of section ten, and subsection (3) of that section from " under this Act" to " pounds and "; and sections forty to forty-two ; section forty-three, except subsection (7); and sections forty-four and forty-five.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Subsection (1) of section fourteen.
45 & 46 Vict. c. 66.	Passenger Vessels Licences Amendment (Scotland) Act, 1882.	In section one, the words "in terms of the recited Acts."
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	Subsection (2) of section four, and section five.
49 & 50 Vict. c. 18.	The Customs and Inland Revenue Act, 1886	In section three, the words " no licence shall be required, and."
51 & 52 Vict. c. 8.	The Customs and Inland Revenue Act, 1888	Section four, so far as relates to the rates of duty for motor cars for which a duty is imposed by this Act.
52 & 53 Vict. c. 42.	The Revenue Act, 1889	Section twenty-four, so far as relates to licences for the sale of intoxicating liquor, and. section twenty-eight.
54 & 55 Vict. c. 89.	The Stamp Act, 1891	Sections fifty-two and fifty-three ; and the heading " Contract Note " in the First Schedule.
56 & 57 Vict. c. 7.	The Customs and Inland Revenue Act, 1893	Section three.
59 & 60 Vict. c. 28.	The Finance Act, 1896	In section twenty, the words from " and is settled " to " by different persons " ; the words " by a person "

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
		not competent to dispose of the " same " ; the words " or is in the " possession of some person who " is then competent to dispose of " the same " ; the words " and " also the person being in pos-" session and competent to dispose " of the same"; and the words from "and in the case" to the end of the section, except as respects persons dying before the thirtieth day of April nineteen hundred and nine.
59 & 60 Vict. c. 86.	The Locomotives on Highways Act, 1896.	Section eight, so far as relates to motor cars for which a duty is imposed by this Act.
60 & 61 Vict. c. 24.	The Finance Act, 1897.	Section seven.
61 & 62 Vict. c. 10.	The Finance Act, 1898.	Section one.
61 & 62 Vict. c. 46.	The Revenue Act, 1898.	Subsection (1) of section seven.
62 & 68 Vict. c. 9.	The Finance Act, 1899.	Section thirteen.
63 & 64 Vict. c. 7.	The Finance Act, 1900.	Section two ; and section five, from " and the duties of customs " to the end of the section.
3 Edw. 7. c. 25.	The Licensing (Scotland) Act, 1903.	Subsection (1) of section eleven, from "and notwithstanding" to the end of the subsection; and sections forty-four and fifty-one.
4 Edw. 7. c. 7.	The Finance Act, 1904.	Section two, subsection (1), and the words "in this, section" in subsection (3); and subsection (1) of section three.
4 Edw. 7. c. 23.	The Licensing Act, 1904.	Subsection (4) of section four.
6 Edw. 7. c. 8.	The Finance Act, 1906.	Subsections (1) and (2) of section two; .and the First Schedule.
6 Edw. 7. c. 20.	The Revenue Act, 1906.	Subsection (1) of section seven.

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Session and Chapter.	Title or Short Title.	Extent of Repeal.
<a href="#">7 Edw. 7. c. 13.</a>	The Finance Act, 1907.	In section two, the word " tobacco " ; and section twelve, and the First Schedule, except as respects persons dying before the thirtieth day of April nineteen hundred and nine.
<a href="#">8 Edw. 7. c. 10.</a>	The Tobacco Growing (Scotland) Act, 1908.	The whole Act.
<a href="#">8 Edw. 7. c. 16.</a>	The Finance Act, 1908.	Subsection (1) of section three down to "the lb. - - 3s. 2d. and," and the words " on and after the same date " in that subsection.