



# Finance Act 1924

## 1924 CHAPTER 21

### PART I

#### CUSTOMS AND EXCISE

##### 1 Duty on tea

In lieu of the duty of customs payable on tea imported into Great Britain or Northern Ireland, there shall, subject to the provisions of section eight of the Finance Act, 1919 (which relates to imperial preferential rates), be charged, levied and paid as from the fifth day of May, nineteen hundred and twenty-four, until the first day of August, nineteen hundred and twenty-five, the following duty, that is to say:—

Tea	the lb.	fourpence.
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##### 2 Reduced duties on cocoa

In lieu of the duties of customs payable on cocoa imported into Great Britain or Northern Ireland there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid as from the thirtieth day of April, nineteen hundred and twenty-four, the following reduced duties, that is to say:—

		<i>s.</i>	<i>d.</i>
Cocoa	the cwt.	14	0
Cocoa (husks and shells)	the cwt.	2	0
Cocoa-butter	the lb.	0	1 ½

Provided that, in the application of this section to any duty charged on manufactured or prepared goods under section seven of the Finance Act, 1901, the first day of July,

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nineteen hundred and twenty-four, shall be substituted for the thirtieth day of April, nineteen hundred and twenty-four.

### 3 Reduced duties on coffee, chicory, and coffee substitutes

- (1) In lieu of the duties of customs payable on coffee and chicory imported into Great Britain or Northern Ireland there shall, subject to the provisions of section eight of the Finance Act 1919, be charged, levied and paid as from the fifth day of May, nineteen hundred and twenty-four, the following reduced duties, that is to say:—

		<i>s.</i>	<i>d.</i>
Coffee (not kiln-dried, roasted or ground)	the cwt.	14	0
Coffee (kiln-dried, roasted or ground)	the lb.	0	2
Chicory (raw or kiln-dried)	the cwt.	13	3
Chicory (roasted or ground)	the lb.	0	2

- (2) In lieu of the duty of excise payable on chicory there shall, as from the fifth day of May, nineteen hundred and twenty-four, be charged, levied and paid the following reduced duty, that is to say:—

		<i>s.</i>	<i>d.</i>
Chicory (raw or kiln-dried)	the cwt.	10	0

and so in proportion for any less quantity.

- (3) In lieu of the duty of excise now payable in respect of coffee substitutes there shall, as from the fifth day of May, nineteen hundred and twenty-four, be charged, levied and paid on any article or substance prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble, or to serve as a substitute for, coffee or chicory, and on any mixture of any such article or substance with coffee or chicory, the following reduced duty, that is to say:—

	<i>s.</i>	<i>d.</i>
For every quarter of a pound of any such article, substance or mixture, which is sold or kept for sale in Great Britain or Northern Ireland -	0	0 ½

- (4) For the rates of drawback on coffee and chicory and mixtures of coffee and chicory specified in subsection (4) of section three of the Finance Act, 1922, there shall be substituted the following reduced rates, that is to say:—

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		<i>s.</i>	<i>d.</i>
Coffee	for every 100 lbs.	14	0
Chicory	for every 100 lbs.	11	0
Mixtures of coffee and chicory	for every 100 lbs.	11	0

and so in proportion for any less quantity ;

Provided that—

- (i) in the case of the drawback on chicory and on mixtures of coffee and chicory, the rate thereof shall, if the duty paid on the chicory, or on the chicory or any part of the chicory contained in the mixture, as the case may be, was either the customs duty at the reduced rate payable under section eight of the Finance Act, 1919, or the excise duty, be nine shillings instead of eleven shillings; and
- (ii) the reduction of rates under this subsection shall not have effect in relation to any goods as respects which it is shown to the satisfaction of the Commissioners of Customs and Excise that duty was paid at the rate in force before the fifth day of May, nineteen hundred and twenty-four.

#### **4 Reduced customs duties on sugar**

In lieu of the present customs duties, drawbacks and allowance in respect of sugar, molasses, glucose and saccharin there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid as from the thirtieth day of April, nineteen hundred and twenty-four, the duties specified in the second column of Part I. of the First Schedule to this Act, and there shall, as from the date aforesaid, be paid and allowed the drawbacks and allowance set out in Part II of the said Schedule, but subject both as respects duties and as respects drawbacks and allowances to the provisions, so far as they are applicable, set out in Part III of the said Schedule:

Provided that, in the application of this section to any duty charged on manufactured or prepared goods under section seven of the Finance Act, 1901, the first day of July, nineteen hundred and twenty-four, shall be substituted for the thirtieth day of April, nineteen hundred and twenty-four.

#### **5 Reduced excise duties on sugar**

- (1) In lieu of the present excise duties, drawbacks and allowance in respect of sugar, molasses, glucose and saccharin there shall, as from the thirtieth day of April, nineteen hundred and twenty-four, be charged, levied and paid the duties specified in the third column of Part I of the First Schedule to this Act, and there shall, as from the date aforesaid, be paid and allowed the drawbacks and allowance set out in Part II of the said Schedule, but subject both as respects duties and as respects drawbacks and allowances to the provisions, so far as they are applicable, set out in Part III of the said Schedule.
- (2) The provisions of Part III. of the First Schedule to the Finance (No. 2) Act, 1915, shall apply to the excise duties under this section.

## **6 Rate of entertainments duty, and further relief from duty for certain charitable entertainments**

- (1) As from the second day of June, nineteen hundred and twenty-four, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall be charged at the rate set out in the Second Schedule to this Act.
- (2) Where a person who has made a payment for admission to an entertainment subsequently on being admitted to another part of the place of entertainment makes a further payment for admission in respect of the same entertainment, there shall, for the purposes of entertainments duty, be deemed to have been one payment of an amount equal to the aggregate amount of the several payments.
- (3) The provisions of this section shall have effect in relation to any payment made before the said second day of June for admission to an entertainment to be held on or after that date as if the payment had been made on or after that date, and, where duty has been charged on any such payment at the rate in force before that date, the person by whom the duty was paid shall be entitled to repayment of the difference between the amount actually paid and the amount, if any, which would have been chargeable on the said payment if it had been made on or after that date.
- (4) Notwithstanding anything in section one of the Finance (New Duties) Act, 1916, as amended by any subsequent enactment, entertainments duty shall not be charged on payments for admission to any entertainment where the Commissioners of Customs and Excise are satisfied that the entertainment has been promoted by a society or institution of a permanent character established or conducted solely or partly for philanthropic or charitable purposes, or by two or more such societies or institutions acting in combination, and that the whole of the net proceeds of the entertainment are devoted to philanthropic or charitable purposes, and the provisions in subsection (5) of section one of the Finance (New Duties) Act, 1916, which, as amended by subsection (2) of section thirteen of the Finance Act, 1922, require the repayment to the proprietor of an entertainment in certain cases of the amount of the entertainments duty paid in respect of the entertainment, shall have effect as if for the words " and that the whole " of the expenses of the entertainment do not exceed " thirty per cent. of the receipts" there were substituted the words " and that the whole of the expenses " of the entertainment do not exceed fifty per cent. of " the receipts."

## **7 Amendment of s. 11 of Finance Act, 1923**

Section eleven of the Finance Act, 1923 (which gives relief from entertainments duty in the case of certain entertainments), shall be amended as follows :—

- (1) Paragraph (b) of subsection (1) shall cease to have effect:
- (2) The following shall be substituted for paragraph (c) :—
  - “(b) That the entertainment consists solely of an exhibition—
    - (i) of the products of an industry, or of materials, machinery, appliances, or foodstuffs used in the production of those products, or displays of skill by workers in the industry in work pertaining to the industry; or
    - (ii) of works of graphic art, sculpture, and arts craftsmanship, or of one or more of such classes of works, executed and exhibited by persons who practise graphic art, sculpture, or

arts craftsmanship for profit and as their main occupation, or of displays of skill by such persons in such arts or crafts; or (iii) of articles or displays of skill which are of material interest in connection with questions relating to the public health; or consists solely of such exhibitions or displays of skill, together with a performance of music by a band or an exhibition of work or displays of skill by children under the age of sixteen years or by young persons attending a school or other educational institution.”

## **8 Continuation of increased medicine duties**

The additional duties of excise imposed by section eleven of the Finance (No. 2) Act, 1915, upon medicines liable to duty shall continue to be charged, levied and paid until the first day of August, nineteen hundred and twenty-five.

## **9 Continuation of new import duties until 1st August, 1924**

The new import duties imposed by Part I. of the Finance (No. 2) Act, 1915, shall, subject to the provisions of section eight of the Finance Act, 1919, continue to be charged, levied and paid until the first day of August, nineteen hundred and twenty-four.

## **10 Repeal of duty on certain table waters**

- (1) As from the first day of August, nineteen hundred and twenty-four, the excise duty chargeable under section four of the Finance (New Duties) Act, 1916, as amended by section eleven of the Finance Act, 1916, and section five of the Finance Act, 1923, at the rate of twopence per gallon on certain table waters sold or kept for sale in Great Britain or Northern Ireland, and the customs duty chargeable at the rate of fourpence per gallon on certain imported table waters and at the rate of twopence per gallon on herb beer, shall cease.
- (2) Where by reason of the foregoing provisions of this section a person who is the holder of a licence authorising him to carry on the business of a manufacturer for sale of table waters ceases before the expiration of the period for which the licence was granted to require such a licence, he shall, on surrendering his licence, be entitled to obtain from the Commissioners of Customs and Excise repayment of such part of the duty paid on the licence as bears to the full amount of that duty the same proportion as the unexpired portion of the period for which the licence was granted bears to the whole of that period.
- (3) The power of an officer of Customs and Excise under subsection (2) of section six of the Finance (New Duties) Act, 1916, to enter any premises or place in which any table waters liable to duty are made, prepared, sold or kept for sale shall apply to any premises or place in which any table waters which would have been liable to duty if this section had not been passed are made, prepared, sold or kept for sale.

## **11 Increased rebate from excise and customs duties in case of black beer, & c**

- (1) In the case of black beer of a specific gravity of one thousand two hundred degrees or upwards, the rebate from the excise duty to be allowed under section two of the Finance Act, 1923, and the rebate from the customs duty to be allowed under section

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three of that Act, shall, subject as hereinafter provided, instead of being calculated at the rates for which provision is made by those sections respectively, be in each case calculated at the rate of five pounds for every thirty-six gallons of beer of a specific gravity of one thousand two hundred and twenty degrees, and so in proportion for any difference in quantity or gravity:

Provided that the foregoing provision shall not apply to black beer brewed on the premises of a brewer for sale who brews on or sends out from the same premises any beer other than black beer.

- (2) A brewer of beer for sale shall not have on the premises used by him for the purposes of his business any black beer of a specific gravity of one thousand two hundred degrees or upwards, unless the beer was brewed by him on the premises, or mix any such beer with any other beer.
- (3) If any person acts in contravention of the foregoing subsection, he shall, in respect of each offence, be liable to an excise penalty of fifty pounds, and the beer in respect of which the offence was committed shall be forfeited.
- (4) In this section the expression "black beer" means beer of the descriptions called or similar to black beer, mum, spruce, or Berlin white beer, and any other preparations, whether fermented or not, of a similar character, and for the purposes of this section the specific gravity of a fermented preparation shall be taken to be the specific gravity of the worts thereof before fermentation.

## **12 Annual value for the purpose of duty on excise licences**

- (1) The annual value of any premises for the purpose of the duty on any excise licence charged by reference to the annual value shall be in Great Britain—
  - (a) the income tax value, if there is such a value, applicable; and
  - (b) if there is no income tax value applicable, such amount as, in the opinion of the Commissioners of Customs and Excise, represents the annual rent which a free tenant might reasonably be expected, taking one year with another, to pay for the premises, if the tenant undertook to pay all usual tenant's rates and taxes, and tithe commutation rentcharge, if any, and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the premises in a state to command that rent.

For the purpose of this provision, the income tax value means the value adopted for the purpose of income tax under Schedule A of the Income Tax Act, 1918, and the income tax value shall be deemed to be applicable if the premises to which a value is attached for the purpose of that tax correspond with the premises the annual value of which is required for the purpose of the charge of duty on the licence.

- (2) In the case of premises to which the Valuation (Metropolis) Act, 1869, does not apply, the person applying for any such excise licence as aforesaid may, if the income tax value applicable to the premises is the amount of a rent paid for the premises, require the Commissioners of Customs and Excise to assess the annual value of the premises for the purposes of the duty to be charged on the licence as if there were no income tax value applicable.
- (3) Any person dissatisfied with the annual value of any premises fixed by the said Commissioners under this section may appeal to the General Commissioners of Income Tax for the division in which the premises are situate, who shall hear the appeal

and determine the annual value in accordance with the provisions of subsection (1) (6) of this section.

- (4) The provisions of the Income Tax Acts relating to appeals against assessments to income tax under Schedule A, including the provisions relating to the statement of a case for the opinion of the High Court, shall, so far as they are applicable, apply to any such appeal, and any person nominated in that behalf by the Commissioners of Customs and Excise shall have the same powers at, and on the determination of, any such appeal as a surveyor of taxes has at, and on the determination of, an appeal under the provisions of the Income Tax Act, 1918, against an assessment to income tax under Schedule A.
- (5) In this section the expression " free tenant" means a tenant who is not under any direct or indirect obligation of any kind to obtain a supply of intoxicating liquor from any person.

### **13 Amendment as to methylated spirits**

- (1) The Commissioners of Customs and Excise may by regulations prescribe what substances or combinations of substances are to be mixed with spirits for the purpose of methylation in the making of power methylated spirits, industrial methylated spirits and mineralized methylated spirits respectively, and the proportions in which those substances or combinations of substances are to be used, and any such regulations may make different provision with respect to different kinds of any of the classes of methylated spirits aforesaid.
- (2) Section one hundred and twenty of the Spirits Act, 1880 (which provides that an authority to receive methylated spirits for use in any art or manufacture shall not be granted until the applicant has given certain security), shall have effect as though the security required to be given by the applicant included the requirement that he will observe such special conditions as the Commissioners of Customs and Excise may consider necessary for preventing the methylated spirits, or any product of the art or manufacture, being used as a beverage.
- (3) Section one hundred and thirty of the Spirits Act, 1880 (which imposes a penalty on the preparation, sale or use of methylated spirits or methylic alcohol as a beverage or medicine for internal use), shall have effect as though the references therein to methylated spirits or methylic alcohol included references to mixtures containing methylated spirits or methylic alcohol.
- (4) The expression " methylated spirits" in the Spirits Act, 1880, and in any other enactment amending that Act, means spirits methylated in accordance with the provisions of this section, and the expression "mineralised methylated spirits" in the Revenue Act, 1906, means spirits methylated in such manner as may be required by regulations made under this section to be followed in the making of that class of methylated spirits.

### **14 Drawback on exportation of blended tea**

- (1) If on the exportation of any tea it is shown to the satisfaction of the Commissioners of Customs and Excise that the tea consists of a blend which was prepared by the exporter from teas in respect of which the duties payable on importation had been duly paid, there shall, subject to the provisions of this section and to such regulations as the Commissioners may prescribe, be allowed a drawback equal to the duty paid thereon.

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- (2) No drawback shall be allowed on any tea which is exhausted tea or on any tea mixed with exhausted tea or with any matter or thing other than tea.
- (3) If, with intent unduly to obtain any drawback under this section, any person enters or ships, or causes to be entered or shipped, or produces or causes to be produced to any officer of Customs and Excise to be shipped for exportation, any tea in respect of which a drawback is not allowed under this section, or so enters, ships or produces, or causes to be entered, shipped or produced, as being tea, any goods which are not tea, he shall, in addition to any other penalty, be liable in respect of each offence to a customs penalty of one hundred pounds, and the goods shall be forfeited.
- (4) In this section the expression " exhausted tea " has the same meaning as in the Sale of Food and Drugs Act, 1875.

#### **15 Amendment of s.6 of Revenue Act, 1909**

Section six of the Revenue Act, 1909 (which authorises a dealer in beer to warehouse beer brewed in the United Kingdom on which duty has been paid), shall be extended so as to apply to beer brewed elsewhere than in the United Kingdom, and where in pursuance of the said section as amended by this section any beer is deposited in a warehouse for the purpose of being exported or shipped as stores, drawback shall be allowed and paid as if the deposit in the warehouse were the exportation or the shipment of the beer.

#### **16 Amendment of s.4 of Finance Act, 1915**

Section four of the Finance Act, 1915 (which authorises an allowance to be made in respect of the duty on spoilt beer), shall be extended so as to apply to any beer removed from the entered premises of a brewer, whether for consumption or otherwise.

#### **17 Game certificates and gun licences taken out in Northern Ireland to be available in Great Britain**

- (1) Subject to the provisions of this section, a game certificate or a gun licence taken out in Northern Ireland shall, without further payment of duty, be available in Great Britain :  
  
 Provided that, if the rates of duty chargeable respectively on game licences and gun licences taken out in Great Britain are higher than the rates of duty chargeable respectively on game certificates and gun licences taken out in Northern Ireland, any such certificate or licence taken out in Northern Ireland shall not be available in Great Britain until the difference between the Irish rate of duty and the British rate of duty has been paid in Great Britain.
- (2) This section shall come into operation on the date which is declared by His Majesty in Council to be the date as on which by virtue of legislation passed by the Parliament of Northern Ireland a corresponding concession with respect to the availability in Northern Ireland of game licences and gun licences taken out in Great Britain comes into operation, and shall continue in operation so long only as the corresponding concession continues to have effect, and a declaration made by His Majesty in Council that the corresponding concession has ceased to have effect as from a date specified in the declaration shall, for the purposes of this section, be conclusive evidence of the facts stated therein.



- (3) In this section the expressions " game licence " and " game certificate " mean respectively a licence (other than a gamekeeper's licence) or a certificate to kill game taken out under the Game Licences Act, 1860, and the expression " gun licence " means a licence to use or carry a gun taken out under the Gun Licence Act, 1870.

## **18 Amendments as to licences for mechanically propelled vehicles**

- (1) The holder of a licence taken out for a mechanically-propelled vehicle (including a licence charged with duty under paragraph (a) of subsection (2) of section fifteen of the Finance Act, 1922, but not including a licence for a tramcar) may at any time surrender the licence to the council of the county or county borough with which the vehicle is for the time being registered, or in the case of a licence charged with duty under the said paragraph (a) to the council of the county or county borough by which the licence was granted, and shall, subject to the payment, in the case of a licence in respect of a vehicle chargeable with duty under paragraph 1 of the Second Schedule to the Finance Act, 1920, of a fee of five shillings, or, in the case of any other licence, of a fee of ten shillings, be entitled to be repaid by the council by way of rebate of the duty paid for the licence the following amount in respect of each complete month of the period of the currency of the licence which is unexpired at the date of the surrender:—
- (a) in the case of a licence taken out for one quarter of the year only or for any less period, a sum equal to one-third of the duty chargeable on a quarterly licence for the vehicle;
  - (b) in the case of a licence of any other class, a sum equal to one-twelfth of the full annual duty chargeable on the licence.
- (2) Where in pursuance of the proviso to subsection (2) of section fifteen of the Finance Act, 1922, a licence is taken out by a manufacturer, repairer or dealer for one quarter of the year only, the duty on the licence shall be twenty-seven and one-half per cent., instead of thirty per cent., of the full annual duty.
- (3) No duty shall be payable under section thirteen of the Finance Act, 1920, as amended by any subsequent enactment, in respect of a mechanically-propelled vehicle which is used exclusively on roads which are not repairable at the public expense.
- (4) For the purposes of this section, the month of March shall be deemed to end on the twenty-fourth day of that month, and the month of April shall be deemed to begin on the twenty-fifth day of March, and in making repayments under this section or under paragraph 6 of the Second Schedule to the Finance Act, 1920, fractions of a penny shall be disregarded.
- (5) This section shall come into operation on the first day of January, nineteen hundred and twenty-five.