

SCHEDULES.

FIRST SCHEDULE

Sections 4 and 5.

SUGAR, &C

PART I

DUTIES

Article.		Customs Duty.		Excise Duty.
		<i>s.</i>	<i>d.</i>	
Sugar which, when tested by the polarisation indicates a polarization exceeding ninety-eight degrees	the cwt.	11	8	
Sugar of a polarisation not exceeding seventy-six degrees	the cwt.	5	7	
Sugar of a polarisation—				} A duty equal in each case to five-sixths of the full customs duty.
Exceeding 76 and not exceeding 77	the cwt.	5	9.4	
Exceeding 77 and not exceeding 78	the cwt.	5	11.6	
Exceeding 78 and not exceeding 79	the cwt.	6	1.9	
Exceeding 79 and not exceeding 80	the cwt.	6	4.1	

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Article.		Customs Duty.		Excise Duty.
Exceeding 80 and not exceeding 81	the cwt.	6	6.4	
Exceeding 81 and not exceeding 82	the cwt.	6	8.6	
Exceeding 82 and not exceeding 83	the cwt.	6	10.8	
Exceeding 83 and not exceeding 84	the cwt.	7	1.4	
Exceeding 84 and not exceeding 85	the cwt.	7	3.9	
Exceeding 85 and not exceeding. 86	the cwt.	7	6.4	
Exceeding 86 and not exceeding 87	the cwt.	7	8.9	
Exceeding 87 and not exceeding 88	the cwt.	7	11.7	
Exceeding 88 and not exceeding 89	the cwt.	8	2.5	
Exceeding 89 and not exceeding 90	the cwt.	8	5.9	
Exceeding 90 and not exceeding 91	the cwt.	8	9.2	
Exceeding 91 and not exceeding 92	the cwt.	9	0.6	
Exceeding 92 and not exceeding 93	the cwt.	9	4.0	
Exceeding 93 and not exceeding 94	the cwt.	9	7.3	

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Article.		Customs Duty.		Excise Duty.	
Exceeding 94 and not exceeding 95	the cwt.	9	10.7		
Exceeding 95 and not exceeding 96	the cwt.	10	2.0		
Exceeding 96 and not exceeding 97	the cwt.	10	5.4		
Exceeding 97 and not exceeding 98	the cwt.	10	8.8		
		<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits) and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specially charged by reference to the other provisions of this Part of this Schedule :—					
If containing 70 per cent. or more of sweetening matter.	the cwt.	7	5		
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter	the cwt.	5	4		} A duty equal in each case to five-sixths of the full customs duty.
If containing not more than 50 per cent. of sweetening matter	the cwt.	2	7		
The amount of sweetening matter to be taken to be the total amount of cane, invert, and other sugar contained in the article as determined by					

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Article.		Customs Duty.		Excise Duty.	
analysis in manner directed by the Commissioners.					
Glucose:—					
Solid	the cwt.	7	5	6	2
Liquid	the cwt.	5	4	4	5
saccharin (including substances of a like nature or use)	the oz.	3	9	3	1

PART II

DRAWBACKS AND ALLOWANCES

A.—Customs Drawbacks.

Nature of Drawback.	Amount or Rate of Drawback.
(1) Drawback on the export, or on the shipment, or deposit in a bonded warehouse, for use as ships' stores, of duty-paid sugar or molasses (including sugar or molasses produced from duty-paid sugar or molasses) which has passed a refinery in Great Britain or Northern Ireland.	In the case of molasses produced in bond an amount equal to the duty paid and in any other case an amount equal to the duty which would be chargeable on the importation of the like article.
(2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.	An amount equal to the duty paid in respect of the sugar or glucose.
(3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse, for use as ships' stores, of goods (other than beer) in the manufacture or preparation of which in Great Britain or Northern Ireland any duty-paid article has been used.	An amount equal to the duty chargeable in respect of that quantity of the article which appears to the satisfaction of the Treasury to have been used, or, in the case of residual products, to be contained in the goods.
(4) Drawback to be allowed to a refiner on molasses produced in Great Britain or Northern Ireland from duty-paid sugar and delivered to a licensed distiller for use in the manufacture of spirits - - - the cwt.	2s. 7d.

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B.—Excise Drawbacks.

Nature of Drawback.	Amount or Rate of Drawback.
(1) Drawback on the export, or on the shipment, or deposit in a bonded warehouse, for use as ships' stores, of any duty-paid article.	An amount equal to the duty paid.
(2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.	An amount equal to the duty paid in respect of the sugar or glucose.
(3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse, for use as ships' stores, of goods (other than beer) in the manufacture or preparation of which in Great Britain or Northern Ireland any duty-paid article has been used.	An amount equal to the duty chargeable in respect of that quantity of the article which appears to the satisfaction of the Treasury to have been used.
(4) Drawback to be allowed to a refiner on molasses produced in Great Britain or Northern Ireland from duty-paid sugar and delivered to a licensed distiller for use in the manufacture of spirits the cwt.	2s. 1 5/6 d.
(5) Drawback on the deposit of duty-paid glucose in a warehouse approved by the Commissioners under section two of the Manufacture of Tobacco Act, 1863, for the manufacture of cavendish and negFohead.	An amount equal to the drawback which would have been payable on the export of the glucose.

C.—Allowances to refiners on Molasses produced in Great Britain or Northern Ireland and used solely for the purpose of food for stock.

Nature of Allowance.	Rate of Allowance.	
	<i>s.</i>	<i>d.</i>
(1) Allowance on molasses produced from sugar on which duty has been paid on importation the cwt.	2	7
(2) Allowance on molasses produced from sugar on which the excise duty has been paid the cwt.	2	1 5/6

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PART III

PROVISIONS AS TO DUTIES, DRAWBACKS AND ALLOWANCES

- 1 The charge of a specified amount of duty, or the grant of a specified amount of drawback or allowance, in respect of a specific weight of any article includes a proportionately less duty or drawback or allowance, as the case may be, in respect of any less weight of that article.
- 2 Molasses imported into, or produced in bond in, Great Britain or Northern Ireland shall not be liable to duty if it is used solely for the purpose of food for stock and the prescribed conditions are complied with in respect thereof.
- 3 The customs and the excise drawbacks in respect of beer, the excise drawback in respect of glucose deposited in an approved warehouse, and the allowances to refiners on molasses shall only be allowed and paid subject to compliance with the prescribed conditions.
- 4 The Commissioners in allowing drawback in respect of any manufactured or prepared goods, may, with the consent of the Treasury, in order to facilitate trade, relax any requirements of the Customs Consolidation Act, 1876, as to the giving of security and the examination of the goods.
- 5 Notwithstanding anything in this Act, drawbacks and allowances shall be allowed and paid at the rates in force before the thirtieth day of April, nineteen hundred and twenty-four, in all cases where it is shown to the satisfaction of the Commissioners that duties were paid at the rates in force before that date.
- 6 If any person acts in contravention of any prescribed condition, or any condition imposed by the Commissioners under the provisions" of any previous Act in relation to the use of molasses solely as food for stock, he shall, for each offence, be liable to a customs penalty or an excise penalty, as the case may be, of fifty pounds.
- 7 In this Schedule, unless the context otherwise requires,—
 - (a) The expression " duty " means the duty of customs or the duty of excise, as the case may be, imposed by sections four or five of this Act;
 - (b) The expression " duty-paid " in relation to any goods means goods in respect of which the Commissioners have been satisfied that duty has been paid;
 - (c) The expression " the Commissioners" means the Commissioners of Customs and Excise ;
 - (d) The expression " prescribed conditions " means such conditions for the protection of the Revenue in respect of proof or security or otherwise as the Commissioners may prescribe.

SECOND SCHEDULE

Section 6.

RATE OF ENTERTAINMENTS DUTY

Amount of Payment.	Rate of Duty.
Where the amount of the payment for admission, excluding the amount of the duty—	

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

Amount of Payment.						Rate of Duty.	
	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
exceeds	0	6	and does not exceed	0	7	0	1
exceeds	0	7	and does not exceed	0	8	0	1 ½
exceeds	0	8	and does not exceed	1	1	0	2
exceeds	1	1	and does not exceed	1	3	0	3
exceeds	1	3	and does not exceed	2	0	0	4
exceeds	2	0	and does not exceed	3	0	0	6
exceeds	3	0	and does not exceed	5	0	0	9
exceeds	5	0	and does not exceed	7	6	1	0
exceeds	7	6	and does not exceed	10	6	1	6
exceeds	10	6	and does not exceed	15	0	2	0
exceeds	15	0	and does not exceed			2	0

for the first 15s., and 6d. for every 5s. or part of 5s. over 15s.

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THIRD SCHEDULE

Section 41.

ENACTMENTS REPEALED

Session and Chapter.	Short Title.	Extent of Repeal.
43 Geo. 3. c. 161.	The House Tax Act, 1803.	The whole Act.
48 Geo. 3. c. 55.	The House Tax Act, 1808.	The whole Act.
57 Geo. 3. c. 25.	The House Tax Act, 1817.	The whole Act.
6 Geo. 4. c. 7.	The House Tax Act, 1825.	The whole Act.
2 & 3 Will. 4. c. 113.	The House Tax Act, 1832.	The whole Act.
5 & 6 Vict. c. 37.	The Land Tax Act, 1842.	Sections three, four and five so far as they relate to inhabited house duty.
14 & 15 Vict. c. 36.	The House Tax Act, 1851.	The whole Act.
20 & 21 Vict. c. 58.	The Lands Valuation (Scotland) Act, 1857.	In section one the words " and assessed taxes " and in section three the words " or assessed " taxes."
30 & 31 Vict. c. 90.	The Revenue Act, 1867.	Section twenty-five.
32 & 33 Vict. c. 67.	The Valuation (Metropolis) Act, 1869.	Paragraph (2) (a) and the last paragraph but one of section forty-five and in section seventy-six the words "to the " duty on inhabited " houses or ".
34 & 35 Vict. c. 103.	The House Tax Act, 1871	The whole Act.
41 & 42 Vict. c. 15.	The Customs and Inland Revenue Act, 1878.	Section thirteen and, so far as it relates to inhabited house duty, section sixteen.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	The whole Act so far as it relates to inhabited house duty.
43 & 44 Vict. c. 24.	The Spirits Act, 1880	In section three the definition of methylated spirits, and subsection (3) of section one hundred and twenty-three.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Sections twenty-three and twenty-four.
45 & 46 Vict. c. 72.	The Revenue, Friendly Societies and National Debt Act, 1882.	Section seven.
46 & 47 Vict. c. 55.	The Revenue Act, 1883.	In section twelve the words " general com-" missionaries and additional commissioners."

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Session and Chapter.	Short Title.	Extent of Repeal.
47 & 48 Vict. c. 62.	The Revenue Act, 1884.	Section six, and paragraphs (1) and (3) of section seven and, so far as it relates to inhabited house duty, paragraph (2) of section seven.
52 & 53 Vict. c. 42.	The Revenue Act, 1889.	Section thirteen, and, so far as it relates to inhabited house duty, section fourteen.
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Sections twenty - five, twenty - six, twenty-seven, and twenty-eight and subsection (1) of section thirty-two.
54 & 55 Vict. c. 13.	The Taxes (Regulation of Remuneration) Act, 1891.	Sections one, three, four, and six, and, so far as they relate to inhabited house duty, sections two and five.
55 & 56 Vict. c. 25.	The Taxes (Regulation of Remuneration) Amendment Act, 1892.	Subsection (2) of section one.
59 & 60 Vict. c. 28.	The Finance Act, 1896.	Section thirty.
1 Edw. 7. c. 7.	The Finance Act, 1901.	Section thirteen.
3 Edw. 7. c. 46.	The Revenue Act, 1903.	Sections one and eleven.
6 Edw. 7. c. 20.	The Revenue Act, 1906.	Subsection (3) of section one and in subsection (1) of section four the definition of mineralised methylated spirits.
7 Edw. 7. c. 13.	The Finance Act, 1907.	Section twenty-three.
8 Edw. 7. c. 16.	The Finance Act, 1908.	Section eight.
9 Edw. 7. c. 43.	The Revenue Act, 1909.	In section six the words " brewed in the United Kingdom."
9 Edw. 7. c. 44.	The Housing, Town Planning, &c. Act, 1909.	Section thirty-five.
1 & 2 Geo. 5. c. 2.	The Revenue Act, 1911.	Subsection (1) of section eight.
1 & 2 Geo. 5. c. 48.	The Finance Act, 1911.	Section fifteen.
5 & 6 Geo. 5. c. 7.	The Finance Act, 1914 (Session 2).	In section six the words from " and where any beer" to the end of the section.

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Session and Chapter.	Short Title.	Extent of Repeal.
5 & 6 Geo. 5. c. 62.	The Finance Act, 1915.	In subsection (1) of section four the words " for consumption."
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act, 1915.	As from the second day of August, nineteen hundred and twenty-four, subsection (1) of section twelve, and section thirteen, except subsection (1) and the last paragraph of subsection (4).
6 & 7 Geo. 5. c. 11.	The Finance (New Duties) Act, 1916.	The scale of duty in subsection (1) and paragraph (c) of subsection (5) of section one.
6 & 7 Geo. 5. c. 24.	The Finance Act, 1916.	Section eleven, as from the first day of August, nineteen hundred and twenty-four, and section nineteen.
7 & 8 Geo. 5. c. 31.	The Finance Act, 1917.	Section three.
8 & 9 Geo. 5. c. 15.	The Finance Act, 1918.	Sections eleven and thirteen, subsection (1) of section sixteen, and section thirty-three.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918	In Schedule D, Rule 3 to Case IV., and Rule 4 to Case V.
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	Section seven.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920.	Subsection (2) of section eleven.
11 & 12 Geo. 5. c. 32.	The Finance Act, 1921.	Section nine.
12 & 13 Geo. 5. c. 17.	The Finance Act, 1922.	Section twelve, as from the first day of August, nineteen hundred and twenty-four.
13 & 14 Geo. 5. c. 14.	The Finance Act, 1923.	Sections five and nine, as from the first day of August, nineteen hundred and twenty-four; sections fifteen, twenty, and twenty-two; section twenty-six so far as it relates to inhabited house duty; and sections twenty - seven and thirty-one.