



Finance (No. 2) Act 1915

1915 CHAPTER 89

PART I

CUSTOMS AND EXCISE

1 Increased duty on tea

In lieu of the duty of Customs payable on tea imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following duty (that is to say):—

Tea, the pound	one shilling.
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2 Additional duties on cocoa

In addition to the duties of Customs payable on cocoa imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid, the following additional duties, that is to say:—

		£	s.	d.
Cocoa	the lb.	0	0	0 ½
Cocoa husks and shells	the cwt.	0	1	0
Cocoa butter	the lb.	0	0	0 ½

3 Additional duties on coffee

In addition to the duties of Customs payable on coffee imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred

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and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following additional duties, that is to say:—

		£	s.	d.
Coffee (not kiln-dried, roasted or ground)	the cwt.	0	7	0
Coffee (kiln-dried, roasted or ground)	the lb.	0	0	1

4 Additional duties on chicory

- (1) In addition to the duties of Customs payable on chicory imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following additional duties, that is to say:—

		£	s.	d.
Chicory, raw of kiln-dried	the cwt.	0	6	7
Chicory, roasted or ground	the lb.	0	0	1

- (2) In addition to the duty of Excise payable on chicory there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following additional duty, that is to say:—

		£	s.	d.
Chicory, raw or kiln-dried	the cwt.	0	6	7

and so in proportion for any less quantity.

5 Additional Excise duty on coffee substitutes, &c

In addition to the duty of Excise payable 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, there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following additional duty, that is to say :—

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	£	s.	d.
For every quarter of a pound of any such article, substance, or mixture which is sold or kept for sale in the United Kingdom	0	0	0 ¼

6 Increased Customs duties on sugar, &c

In lieu of the present Customs duties, drawbacks and allowance in respect of sugar, molasses, glucose and saccharin, there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the duties specified in the first column of the table set out in Part I. of the First Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II. of that Schedule.

This provision shall not affect the continuance after the first day of August, nineteen hundred and sixteen, of the duties, drawbacks, and allowance existing before the twenty-second day of September, nineteen hundred and fifteen.

7 Excise duties on sugar, &c

- (1) There shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid in respect of sugar, molasses, glucose, and saccharin made in Great Britain or Ireland the Excise duties specified in the second column of the table set out in Part I of the First Schedule to this Act, and on a licence to be taken out annually by a manufacturer of sugar an Excise duty of one pound.
- (2) There shall be paid and allowed in respect of the Excise duties under this section the drawbacks and allowance set out in Part II. of the First Schedule to this Act; and the provisions contained in Part III of that Schedule shall have effect in respect of the duties under this section.
- (3) The Excise duties charged by this section on glucose and saccharin shall be deemed to be in lieu of the Excise duties chargeable before the twenty-second day of September, nineteen hundred and fifteen, on those articles, but this section shall not affect the continuance after the first day of August, nineteen hundred and sixteen, of the duties and drawbacks existing before the twenty-second day of September, nineteen hundred and fifteen, in respect of glucose and saccharin.

8 Additional duties on dried fruit

- (1) In addition to the duties of Customs payable on dried or preserved fruits imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the following additional duties, that is to say :—

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		£	s.	d.
Figs and fig cake, plums (commonly called French plums and prunelloes), prunes, all other dried or preserved plums, and raisins	the cwt.	0	3	6

- (2) Nothing in this section shall render any article liable to duty which was not liable to duty before the twenty-second day of September, nineteen hundred and fifteen.

9 Additional duties on tobacco

- (1) In addition to the duties of Customs payable on tobacco imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the additional duties specified in Part I. of the Second Schedule to this Act.
- (2) In addition to the duties of Excise payable on tobacco grown, in Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the additional duties specified in Part II of the Second Schedule to this Act.
- (3) Subsection (3) of section eighty-three of the Finance (1909-10) Act, 1910, and any other enactment relating to drawback on tobacco shall have effect as if the rates set out in Part III. of the Second Schedule to this Act were substituted for the rates set out in Part III. of the Fourth Schedule to the Finance (1909-10) Act, 1910, in cases where it is shown that the additional duty under this section has been paid.

10 Additional duty on motor spirit

- (1) In addition to the duty of Customs payable on motor spirit imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid an additional duty at the rate of threepence per gallon.
- (2) In addition to the duty of Excise payable on motor spirit made in Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first, day of August, nineteen hundred and sixteen, be charged, levied, and paid an additional duty at the rate of threepence per gallon.
- (3) The like allowances and repayments shall be allowed and made in respect of the additional duties under this section as are allowed and made in respect of the duties payable under section eighty-four of the Finance (1909-10) Act, 1910.

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11 Additional medicine duties

- (1) In addition to the duties of Excise payable under the Medicines Stamp Act, 1802, the Stamp Act, 1804, and the Medicines Stamp Act, 1812, and any Act amending those Acts, there shall be charged, levied, and paid, as from the twentieth day of October, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, additional duties of an amount equal in each case to that payable under the said Acts.
- (2) There shall be charged, levied, and paid in respect of any medicine liable to duty under the said Acts, and on which that duty has been paid before the twenty-first day of October, nineteen hundred and fifteen, on the first sale thereof on or after that date, an Excise duty of an amount equal to the amount of duty originally paid; and if any person sells any medicine liable to the duty payable under this provision without paying the duty, he shall be liable to an Excise penalty of twenty pounds.

12 New import duties

- (1) There shall, as from the twenty-ninth day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid on any of the following articles imported into Great Britain or Ireland the following duties of Customs (in this Act referred to as new import duties), namely :—

Motor cars, including motor bicycles and motor tricycles	} An amount equal to thirty-three and one-third per cent. of the value of the article.
Accessories and component parts of motor cars, motor bicycles, or motor tricycles other than tyres	
Musical instruments, including gramophones, pianolas, and other similar instruments	
Accessories and component parts of musical instruments, and records and other means of reproducing music	
Clocks, watches, and the component parts of clocks and watches	

Cinematograph films imported for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus :—

		Per linear foot of the standard width of 1 $\frac{3}{8}$ inches.			<i>d.</i>
		£	s.		
Blank film, on which no picture has been impressed,	0	0	0 $\frac{1}{3}$		

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		Per linear foot of the standard width of 1 $\frac{3}{8}$ inches.			
		£	s.	d.	
known as raw film or stock					
Positives, i.e., films containing a picture and ready for exhibition -	0	0	1		
Negatives, i.e., films containing a photograph from which positives can be printed	0	0	5		

- (2) The value of any article for the purposes of this section shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Commissioners of Customs and Excise.

In the case of a motor car (including a motor bicycle and a motor tricycle) imported with tyres attached, the value of the tyres shall be deducted from the value of the car for the purpose of the charge of duty.

- (3) Any dispute arising as to the proper rate of duty payable under this section shall, so far as any question of value is concerned, be referred to a referee appointed by the Treasury, and the decision of the referee shall be final and conclusive.

Sections thirty and thirty-one of the Customs Consolidation Act, 1876, shall, as respects any such dispute as to value, have effect -as if an application for reference to a referee under this provision were substituted for the action or suit mentioned in that section.

- (4) The procedure on any such reference shall be such as may be determined by rules made by the Treasury for the purpose.

If the decision of the referee involves any variation in the amount of duty payable, duty shall be paid or repaid, as the-case may be, so as to correspond with that decision.

13 Supplemental provisions as to new import duties

- (1) If it is proved to the satisfaction of the Commissioners of Customs and Excise that a new import duty has been duly paid in respect of any article, and that the article has not been used in Great Britain or Ireland, a drawback equal to the amount of duty paid shall be allowed on that article if exported as merchandise.
- (2) Section six of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to the new import duties, and any such articles re-imported into Great Britain or Ireland after exportation therefrom shall be exempt from duty if it is shown to the

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satisfaction of the Commissioners of Customs and Excise either that the articles had not been imported previously to exportation or that no drawback of duty was allowed on exportation or that any drawback so allowed has been repaid to the Exchequer :

Provided that articles which have been imported and exported by way of transit only under bond shall not be deemed to have been imported or exported for the purposes of this provision.

- (3) Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any article is of a kind mainly used as an accessory or a component part which is liable to a new import duty but is imported for use for some other purpose or has been and is being exclusively used for some other purpose, the Commissioners shall, subject to such conditions (if any) as they think fit to impose, allow the article to be imported free of duty, or repay any duty paid on importation, as the case requires.
- (4) Motor cars which are. proved to the satisfaction of the Commissioners of Customs and Excise to be constructed and adapted for use, and intended to be used solely, as motor omnibuses, or motor ambulances, or in connection with the conveyance of goods or burden in the course of trade or husbandry, or by a local authority as fire engines or otherwise for the purposes of their fire brigade service, and chassis, component parts, and accessories, which are so proved to be intended to be used solely for any such motor cars, shall not be charged. with the new import duty:

Provided that in such cases as the Commissioners of Customs and Excise direct, cars, chassis, accessories, or parts, as the case may be, shall not be exempted unless they are marked or stamped in such manner as the Commissioners direct or approve with some distinctive stamp or mark showing that they are only to be so used.

On any transfer of a motor car or chassis which has been exempted under this provision, the transferor shall give notice of the transfer and of the name and address of the transferee to the Commissioners of Customs and Excise.

If, while the duty on motor cars, motor bicycles and motor tricycles, and accessories and component parts thereof under this Act remains in force, any person obliterated or removes any such distinctive stamp or mark, or uses any motor car, chassis, accessory, or part which has been exempted from duty under this provision for any purpose other than the purposes therein mentioned, or fails to give notice of a transfer in accordance with this provision, he shall be liable on summary conviction to a fine not exceeding one hundred pounds, or, at the option of the court, to imprisonment, with or without hard labour, for a term not exceeding six months.

If it is shown to the satisfaction of the Commissioners of Customs and Excise that any motor car, chassis, component part, or accessory has been, and is being, exclusively used for purposes which entitle it to an exemption from duty under this provision, the Commissioners may, subject to such conditions (if any) as they think fit to impose, repay any duty paid on the car, chassis, part or accessory on importation.

- (5) The Treasury may by order exempt any articles mentioned in the order which are liable to any-new import duty from that duty if they are satisfied that, having regard to the small value of the article, it is inexpedient that the duty should be charged. .
- (6) The Treasury may make regulations providing for the total or partial exemption for a limited period from the new import duty of any motor cars, including motor bicycles and motor tricycles, brought into Great Britain or Ireland by persons making only a temporary stay therein.

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14 Allowance and repayment of duty in respect of motor spirit used by veterinary surgeons

For the purpose of giving veterinary surgeons an allowance or repayment of half the amount of motor spirit duty, whether payable under section eighty-four of the Finance (1909-10) Act, 1910, or this Act, Part I. of the Fifth Schedule to the Finance (1909-10) Act, 1910, shall be read as if the following paragraph were added thereto, namely :—

“(5) To a motor car kept by a registered veterinary surgeon whilst it is being used by him for the purposes of his profession.”

15 Restriction of delivery of goods from bond

- (1) During the continuance of the present war and for a period of twelve months thereafter, the Treasury may by order authorise the Commissioners of Customs and Excise,

during any period named in the order not Exceeding three months, to refuse to allow the delivery of goods or commodities for home use from ship's side or a warehouse on payment of duty in any cases where deliveries are demanded of amounts exceeding the deliveries which appear to the Commissioners to be reasonable deliveries in the circumstances.

- (2) Any refusal of the Commissioners of Customs and Excise within one month before the twenty-first day of September, nineteen hundred and fifteen, to allow the delivery of goods or commodities is hereby confirmed, and shall be as valid as if an order of the Treasury had been in force under this section.

Where, by reason of the refusal of the Commissioners of Customs and Excise within the period aforesaid to allow the delivery of any goods any person has been prevented from performing any contract for the sale of, or otherwise in connection with, the goods in accordance with the terms thereof, that person shall be freed and discharged from all actions and proceedings under the contract for or in respect of his failure to perform the contract so far as due to the reason aforesaid.

16 Increase of penalty for false declarations, &c

The penalty under section one hundred and sixty-eight of the Customs Consolidation Act, 1876 (which relates to the punishment for false declarations, &c.) shall be increased from one hundred pounds to five hundred pounds; and the court may, if it thinks fit, in lieu of ordering the offender under that section to pay the penalty, order him to be imprisoned with or without hard labour for a term not exceeding two years.

17 Rate of reduction of licence duty where sale of liquor is curtailed

- (1) The amount of the repayment to be made to the holder of a retailer's on-licence in cases to which subsection (1) of section nine of the Finance Act, 1914, (Session 2) (which provides for a reduction of licence duty where the sale of liquor is curtailed) as extended by section six of the Finance Act, 1915, applies, shall in all cases be one-fourth part of the whole duty payable by the licence holder in respect of his licence:

Provided that when the suspension in respect of which the . repayment is made ceases owing to the expiration of the Act under which the suspension has been imposed, or owing to the cessation of the war, during the currency of the year for which the licence

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is in force, the repayment to be made for the year shall be such proportion of one-fourth of the whole duty as the expired part of the year bears to the whole year.

- (2) Where in any year the hours of sale of intoxicating liquor have been, restricted in any area by an order made by the Central Control Board (Liquor Traffic) by virtue of regulations made in pursuance of the Defence of the Realm (Amendment) (No. 3) Act, 1915, the holder of a retailer's off-licence for premises within the area shall be entitled to the same repayment in respect of his licence duty as that to which the holder of a retailer's on-licence is entitled under subsection (1) of section nine of the Finance Act, 1914 (Session 2), as amended by this section.
- (3) The holder of a retailer's on-licence in Scotland shall not be entitled to the rebate of two-fifteenths of his licence duty under subsection (2) of section nine of the Finance Act, 1914 (Session 2), as well as to the repayment of one fourth part of his licence duty under this section; but nothing shall prevent the allowance of the rebate of two-fifteenths of his duty, after any repayment under this section ceases owing to the discontinuance of the suspension in respect of which that repayment is given.

18 Repeal of s.2 of 2 & 3 Geo.5 c.8

Section two of the Finance Act, 1912 (which relates to the distribution of payments on account of liquor licence duties in certain cases) shall cease to have effect and is hereby repealed, without prejudice to the validity of any payments made in pursuance of that section before the passing of this Act.

19 New tables for ascertaining weight and strength of spirits

- (1) The revised and extended table, an original copy of which marked Table I (Spirits) has been signed by the Chairman of the Commissioners of Customs and Excise, and deposited in the office of the King's Remembrancer at the Royal Courts of Justice, shall be substituted, as the table to be used by Officers of Customs and Excise for the purpose of ascertaining the strength of spirits by means of Sikes's hydrometer, for the table of the Strengths of Spirits denoted by the said hydrometer which is required to be used for the purpose by the Spirits (Strength Ascertainment) Act, 1818.
- (2) Where by reason of the high temperature or strength of spirits the strength of the spirits cannot be ascertained by means of Sikes's hydrometer, the strength may be ascertained by means of a supplemental hydrometer (to be called Sikes's A. Hydrometer), a specimen of which, marked by the Chairman of the Commissioners of Customs and Excise, has been deposited in the office of the King's Remembrancer at the Royal Courts of Justice, and by means of the use of the supplemental table applicable to that hydrometer, an original copy of which, marked Table II (Spirits), has been signed by the Chairman of the Commissioners and deposited in the same office.
- (3) Section one hundred and fourteen of the Spirits Act, 1880 (which relates to the ascertainment by weighing of the quantity of spirits) shall be construed as if for a reference to the Table therein mentioned there were substituted a reference to the revised Tables, an original copy of which marked Tables III and IV, has been signed by the Chairman of the Commissioners of Customs and Excise and deposited in the Office of the King's Remembrancer at the Royal Courts of Justice and as if any reference to casks included a reference to other receptacles.