



# Finance Act 1917

## 1917 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE

#### **1 Continuance of Customs duties imposed under 5 & 6 Geo. 5 c. 89**

The following duties of Customs, imposed by Part I. of the Finance (No. 2). Act, 1915, shall continue to be charged, levied, and paid until the first day of August nineteen hundred and eighteen, that is to say :—

Duty.		Section of Act.
Increased duty on tea -	1	
Additional duties on dried fruit	8	
Additional duty on motor spirit	10 (1)	
New import duties	12	

#### **2 Continuance of Excise duties imposed under 5 & 6 Geo. 5 c. 89**

The following duties of Excise, imposed by Part I. of the Finance (No. 2) Act, 1915, shall continue to be charged, levied, and paid until the first day of August nineteen hundred and eighteen, that is to say :—

Duty.		Section of Act.
Additional duty on motor spirit	10 (2)	
Additional medicine duties	11	

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### 3 Increase of entertainments duty

On and after the first day of October nineteen hundred and seventeen section one of the Finance (New Duties) Act, 1916, shall have effect as if the following scale of rates of entertainments duty were substituted for the scale set forth in that, section—

Where the payment, excluding the amount of the duty—

does not exceed 2d.—	a halfpenny.
exceeds 2d. and does not exceed 4d.—	one penny.
exceeds 4d. and does not exceed 6d.—	twopence.
exceeds 6d. and does not exceed 1s.—	threepence.
exceeds 1s. and does not exceed 2s.—	fourpence.
exceeds 2s. and does not exceed 3s.—	sixpence.
exceeds 3s. and does not exceed 5s.—	ninepence.
exceeds 5s. and does not exceed 7s. 6d.—	one shilling.
exceeds 7s. 6d. and does not exceed 10s. 6d.—	one shilling and sixpence.
exceeds 10s. 6d. and does not exceed 15s.—	two shillings.
exceeds 15s.—	two shillings for the first 15s. and sixpence for every 5s. or part of 5s. over fifteen shillings.

### 4 Continuance of additional duties on tobacco at double rate

- (1) The additional duties of Customs payable under Part I. of the Finance (No. 2) Act, 1915, on tobacco imported into Great Britain or Ireland, shall, as from the third day of May nineteen hundred and seventeen, be doubled, and shall continue to be charged levied and paid at the doubled rate until the sixteenth day of July nineteen hundred and seventeen, and as from the last-mentioned date the said additional duties instead of being charged at the double rate shall be increased by fifty per cent. and shall continue to be charged levied and paid at that increased rate until the first day of August nineteen hundred and eighteen.
- (2) The additional duties of Excise payable under Part I. of the Finance (No. 2) Act, 1915, on tobacco grown in Great Britain or Ireland, shall, as from the third day of May nineteen hundred and seventeen, be doubled, and shall continue to be; charged levied and paid at the double rate until the sixteenth day of July nineteen hundred and seventeen, and as from the-last-mentioned date the said additional duties instead of being charged at the double rate shall be increased by fifty per cent. and shall continue to be charged levied and paid at that increased rate until the first day of August nineteen hundred and eighteen.
- (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 I. and Part II. of the First Schedule to this Act were respectively substituted for the rates set out in Part III. of the Second Schedule to the Finance (No. 2) Act, 1915, in

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cases where it is shown that additional duty has been paid at the doiable rate imposed by this section or the increased rate imposed by this section, as the case may be.

#### **5 Effect of repeal of s. 2 of 2 & 3 Geo. 5. c. 8. by 5 & 6 Geo. 5. c 89**

It is hereby declared that the repeal by section eighteen of the Finance (No. 2) Act, 1915, of section two of the Finance Act, 1912 (which related to the distribution of payments on account of liquor licence duties in certain cases), operates and has always operated so as to extinguish any liability to make payments in pursuance of the said section two after the date of the repeal, whether or not the liability existed before the date of the repeal:

Provided that nothing in this section shall affect the validity of any payments actually made between the date of the repeal and the date of the passing of this Act.

#### **6 Power to reduce minimum weight of packages of imported tobacco**

The provisions of section forty-two of the Customs Consolidation Act, 1876, relating to tobacco, and section one hundred and sixty-three of that Act, as respectively amended by section five of the Finance Act, 1896, shall have effect as if the words "weighing not less than eighty pounds gross " weight or such less weight as the Commissioners of Customs " and Excise (subject to such conditions, if any, as they think " fit to impose) may permit" were therein inserted in substitution for the words " of the gross weight of not less than " eighty pounds."

#### **7 Reduction of licence duty in respect of the restriction on the output and delivery of intoxicating liquor**

- (1) In order to give relief in respect of the restriction of business caused by the Intoxicating Liquor (Output and Delivery) Order, 1917, the holder of an excise liquor licence, being one of the licences specified in the Second Schedule to this Act, shall be entitled to obtain, on the expiration of the licence, repayment in respect of the duty paid by him for the licence at the rate of one-sixteenth part of the duty for a full year for ever)' month or part of a month during which the said order has been in force and the licence has been current, but repayment shall not in any case exceed three-fourths of the duty paid for the licence.
- (2) The provisions of this section shall have effect as from and after the thirty-first day of March nineteen hundred and seventeen, and as regards any excise liquor licence to which this section applies, but, subject always to the right of the holder of any such licence to a proportionate repayment or rebate in respect of the period ending on the said thirty-first day of March, the provisions of section nine of the Finance Act, 1914 (Session 2), section six of the Finance Act, 1915, and section seventeen of the Finance (No. 2) Act, 1915, shall cease to have effect.

#### **8 Relief from duty on liquor licences where business cannot be carried on**

- (1) Where the holder of any wholesale dealer's or retailer's licence taken out under Part II. of the Finance (1909-10) Act, 1910, satisfies the Commissioners of Customs and Excise that by reason of the licensed premises having been destroyed or seriously damaged, or by reason of any prohibition or restriction imposed by or under the authority of any enactment or regulation in connection with the present war, the business for the purpose of which or in connection with which the licence was granted

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has been discontinued, he shall, on making application to the Commissioners within one month after the discontinuance or within such longer period as the Commissioners may in any special case allow, be entitled to obtain repayment, or, so far as the duty has not been paid, remission, of such part of the duty for the year as bears to the full amount of that duty the same proportion as the period during which the business is not carried on, or the part thereof falling within the year, bears to a whole year.

- (2) In any such case as aforesaid (but as respects any case to which section eight of the Dublin Reconstruction (Emergency Provisions) Act, 1916, applies without prejudice to the rights under that section), the excise licence, and any justices' licence on the authority of which the excise licence was granted, shall be deemed to be suspended as from the commencement of the period aforesaid ; but at the expiration of that period any such justices' licence shall revive, and have effect as if it had been granted for the then current licensing year, and, if the revival takes place between the date of the general annual licensing meeting in any licensing year and the end of the year, as if it had been granted for that year and the next licensing year, or, in the case of a licence granted for a term, as if the term were extended by a period equal to the period of suspension, and the holder of an excise licence which has been so treated as suspended shall be entitled to take out an excise licence on payment of such an amount in respect of excise duty as would have been payable by him had he been a new beginner at the expiration of that period :

Provided that if during the period for which any licence is so treated as suspended a contingency occurs upon which a transfer of the licence might have been granted but for the suspension, a transfer may be granted either—

- (a) at the time at which, and to a person to whom, a transfer might have been granted had the licence not been suspended; or
- (b) after the expiration of the period to any person to whom a transfer might have been granted had the contingency occurred immediately after the expiration of the period :

Provided also that if during the period for which any licence is so treated as suspended a person desires to make an objection on the ground of misconduct to the revival of the licence he may make such an objection in the same manner as he may make an objection to the renewal of a justices' licence, and if on any such objection being made the justices certify that had the licence not been suspended they would have refused the renewal thereof the licence shall not revive.

- (3) The licence-holder before making an application under subsection (1) of this section shall give notice of his intention to the registered owner of the premises.
- (4) In the application of this section to Scotland references to a justices' licence shall be construed as references to a certificate as defined in Part VII. of the Licensing (Scotland) Act, 1903, references to the date of the general annual licensing meeting shall be construed as references to the last date for lodging applications for certificates to be granted at the April half-yearly meeting of the licensing court, and references to the justices shall be construed as references to the licensing court.
- (5) In the application of this section to Ireland references to a justices' licence shall be construed as references to a justices' certificate, and references to the general annual licensing meeting shall be construed as references to the annual licensing sessions.

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## **9 Repayment of half duty on surrender of motor car licence for current year**

Where the holder of any licence to keep a motor car granted for the year nineteen hundred and seventeen has -at any time before the first day of July in the said year surrendered the licence in such manner and to such person or authority as may have been prescribed by regulations made by the Treasury, for the purpose of being cancelled, he shall be entitled to repayment of one-half of the duty paid on the licence.