



Finance Act 1917

1917 CHAPTER 31

PART I

CUSTOMS AND EXCISE

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 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.