



Finance Act 1939

1939 CHAPTER 41

PART I

CUSTOMS AND EXCISE.

1 Increased duties and drawbacks on tobacco.

- (1) As from the commencement of this section, in lieu of the customs duties theretofore payable on tobacco there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged on tobacco imported into the United Kingdom the duties specified in Part I of the First Schedule to this Act.
- (2) As from the commencement of this section, there shall, in lieu of the excise duties theretofore payable on tobacco, be charged on tobacco grown in the United Kingdom the duties specified in Part II of the First Schedule to this Act.
- (3) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse shall, in cases where it is shown that the duties charged by this section have been paid, be allowed at the rates set out in Part III of the First Schedule to this Act instead of at the rates set out in Part III of the First Schedule to the Finance (No. 2) Act, 1931, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.
- (4) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-nine.

2 Increased duties and drawbacks on sugar, molasses, glucose and saccharin.

- (1) As from the commencement of this section, the duties of customs and excise on sugar, molasses, glucose and saccharin shall be charged in accordance with the following provisions—
 - (a) Part I of the Second Schedule to this Act shall be substituted for Part I of the Second Schedule to the Finance Act, 1928 (which specifies the full rates of

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customs duty and the amounts of the general preferential reductions on sugar, molasses, glucose and saccharin);

- (b) Part II of the Second Schedule to this Act shall be substituted for Part I of the First Schedule to the Finance Act, 1934 (which specifies the rates of customs duty on certificated colonial sugar), and any certificates issued under section one of that Act (whether before or after the commencement of this section) shall have effect accordingly;
 - (c) Part III of the Second Schedule to this Act shall be substituted for the Second Schedule to the Finance Act, 1932 (which specifies the rates of excise duty on sugar, molasses, glucose and saccharin).
- (2) As from the commencement of this section, where a duty of customs or excise has been paid in respect of sugar, molasses, glucose or saccharin at the higher rates for which provision is made by the preceding provisions of this section, drawbacks shall be paid and allowances shall be made as if the Tables set out in Part IV of the Second Schedule to this Act were substituted for Table 1 and Table 2 in Part II of the Second Schedule to the Finance Act, 1928, and the scales of drawback set out in Part II of the First Schedule to the Finance Act, 1934, shall not apply.
- (3) This section shall be deemed to have had effect as from five o'clock in the evening on the twenty-fifth day of April, nineteen hundred and thirty-nine.

3 Duties on cinematograph film.

- (1) Subject to the provisions of this section, the rate of additional duty chargeable under section three of the Import Duties Act, 1932, on goods of any class or description specified in the first column of the Table in paragraph 1 of the Third Schedule to this Act shall, as from the twenty-sixth day of April, nineteen hundred and thirty-nine, be such as will, with the rate of the general ad valorem duty, amount to the rate specified in the second column of that Table in relation to goods of that class or description, and accordingly the Treasury orders mentioned in the said Schedule shall, as from that date, be amended in the manner there specified.
- (2) The provisions of the Third Schedule to this Act shall have effect in relation to the duties mentioned in the preceding provisions of this section.

4 Amendment of s. 7 of Finance Act, 1935.

Section seven of the Finance Act, 1935 (which provides for the exemption from customs duty of cinematograph films entitled to such exemption under the Convention for facilitating the international circulation of films of an educational character signed on behalf of His Majesty at Geneva on the eleventh day of October, nineteen hundred and thirty-three) shall have effect as if the functions conferred by that Convention on the International Educational Cinematographic Institute had been conferred on the Committee of the League of Nations known as the International Committee on Intellectual Co-operation.

5 Beer (priming and colouring solutions).

- (1) Regulations made under section five of the Finance Act, 1935 (which relates to priming and colouring solutions) may, notwithstanding anything in any enactment, but subject to the provisions of this section and to such conditions as may be prescribed in

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the regulations, authorise a brewer for sale to add any such solutions to beer at premises other than premises entered by him for the brewing of beer or a bonded warehouse.

- (2) No premises, other than premises so entered or a bonded warehouse, shall be used for the addition of such solutions as aforesaid in any licence year or part thereof, unless they are licensed for the purpose for that year or that part thereof in accordance with the regulations, and on the grant of any such licence in respect of any premises for any such year or part thereof, there shall be chargeable an excise duty in accordance with the Fourth Schedule to this Act.
- (3) In this section and the said Schedule, the expression " licence year" means the twelve months-ending on the thirtieth day of September.

6 Reduction of entertainments duty on stage plays, and c.

- (1) As respects payments for admission to entertainments held on or after the third day of September, nineteen hundred and thirty-nine, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall be charged as if for the First Schedule to the Finance Act, 1935 (which specifies reduced rates for stage plays, &c), there were substituted the Fifth Schedule to this Act.
- (2) Where duty has been charged on any payment for admission to an entertainment held on or after the said third day of September at the rate applicable to payments for admission to entertainments held before the said day, the person by whom the duty was paid shall be entitled to repayment of the difference, if any, between the amount of duty actually paid and the amount of duty chargeable on the payment by virtue of the provisions of this section.

7 Provisions consequential on trade agreement with U.S.A.

- (1) So long as the trade agreement between the United Kingdom and the United States of America signed in Washington on the seventeenth day of November, nineteen hundred and thirty-eight, is in operation, the Ottawa Agreements Act, 1932, shall have effect as if, in the table of duties in Part I of the Second Schedule thereto, there were inserted, after the entry relating to apples preserved in syrup, the entries contained in the Sixth Schedule to this Act.
- (2) So long as the said trade agreement is in operation, subsection (1) of section six of the Finance Act, 1934, (which imposes a fifteen per cent. ad valorem customs duty on patent leather) shall have effect as if—
 - (a) for the words " fifteen per cent." where they first occur, there were substituted the words " seven and a half per cent. " ; and
 - (b) in the proviso (which excepts from the operation of the section goods which would apart from the operation thereof be chargeable with an additional duty which with the general ad valorem duty exceeds fifteen per cent. of the value of the goods) the words " if the aggregate amount of " the additional duty and the general ad " valorem duty exceeds fifteen per cent. of " the value of the goods " were omitted.
- (3) So much of the Ottawa Agreements Order, 1938, as relates to goods of the classes or descriptions specified in the Sixth Schedule to this Act shall cease to have effect.
- (4) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-nine.

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8 Provisions for fulfilling agreement with India.

- (1) The following provisions of this section shall have effect with a view to the fulfilment of the agreement made on the twentieth day of March, nineteen hundred and thirty-nine, between His Majesty's Government in the United Kingdom and the Government of India, being the agreement set out in the Seventh Schedule to this Act.
- (2) As from such date as the Treasury may by order declare to be the date on which it has been mutually agreed under Article 16 of the said Agreement that that Agreement should come into force, the Ottawa Agreements Act, 1932, and any other enactment relating to customs which amends or relates to that Act shall have effect as if the said Agreement were substituted for the Agreement set out in Part VI of the First Schedule to that Act.
- (3) As from the said date or the fifteenth day of August, nineteen hundred and thirty-nine, whichever is the later—
 - (a) no drawback of duty shall be allowed under any scheme made before the said date under section nine of the Finance Act, 1932, in the case of goods manufactured in the United Kingdom and exported or shipped as stores therefrom, in respect of linseed used in the manufacture of the goods, unless the goods consist of linseed oil, unmixed;
 - (b) no drawback shall be allowed under any such scheme in the case of ground-nut oil (whether hydrogenated or not) manufactured in the United Kingdom and exported or shipped as stores therefrom, in respect of ground-nuts used in the manufacture of the oil.
- (4) The Treasury may by order make such amendments in any such scheme as aforesaid as are necessary to give effect to the provisions of this section, or, if it is necessary for that purpose, may revoke any such scheme.
- (5) In this section the expression " linseed oil" includes linseed oil refined or heat-treated, or both refined and heat-treated, and the expression " unmixed," in relation to linseed oil, means not mixed with any substance other than driers.

9 Increased excise duties on mechanically propelled vehicles.

As from the first day of January, nineteen hundred and forty, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically propelled vehicles) shall have effect as if the paragraphs set out in Parts I and II of the Eighth Schedule to this Act were respectively substituted for paragraphs 1 and 6 of the Second Schedule to that Act.

10 Reduction of duty on certain mechanically propelled vehicles used for agricultural purposes.

- (1) In paragraph 4 of the Second Schedule to the Finance Act, 1920 (which, as amended by the Seventh Schedule to the Finance Act, 1933, prescribes the rate of duty payable under section thirteen of the Finance Act, 1920, in respect of the mechanically propelled vehicles therein mentioned), for sub-paragraph (a) there shall be substituted the following sub-paragraph—
 - (a) Locomotive ploughing engines, tractors, agricultural tractors and other agricultural engines, which are not used on roads for hauling any objects except as follows, that is to say—

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- (i) for hauling their own necessary gear, threshing appliances, farming implements, a living van for the accommodation of persons employed in connection with the vehicle, or supplies of water or fuel required for the purposes of the vehicle or for agricultural purposes;
 - (ii) for hauling from one part of a farm in the occupation of the person in whose name the vehicle is registered under the Roads Act, 1920, to another part of that farm, agricultural produce of, or articles required for the farm 5s. 0d.
- (2) In subsection (7) of section two of the Finance Act, 1935 (which excepts from the provisions of that section withdrawing the rebate on heavy oils used as fuel for mechanically propelled vehicles the vehicles specified in sub-paragraphs (a), (b), or (c) of the said paragraph 4), the reference to the said sub-paragraph (a) shall be construed as a reference to the sub-paragraph substituted therefor by this section.