

Status: This is the original version (as it was originally enacted).

THIRD SCHEDULE

SPIRITS

PART I

PROVISIONS OF THE SPIRITS ACT, 1880, REPLACEABLE BY REGULATIONS

Sections thirteen to forty-five; sections fifty-six to fifty-eight ; subsection (1) of section sixty-six ; section sixty-seven ; sections seventy-one and seventy-two ; subsection (1) of section one hundred and five ; and the First Schedule.

PART II

MODIFICATIONS OF PROVISIONS RELATING TO CHARGE OF EXCISE DUTY ON SPIRITS

- 1 The excise duty on spirits made in a distillery shall not be charged by reference to the low wines made therein, and accordingly in subsection (1) of section forty-six of the Spirits Act, 1880, the words " the low wines " and the whole of subsection (3) of that section shall cease to have effect.
- 2 Subsection (5) of the said section forty-six (which relates to wastage in the spirit store) shall cease to have effect.
- 3 Where the excise duty on spirits made in a distillery is charged in respect of the wort or wash, the degree of attenuation may be ascertained by reference to the lowest gravity of the wash as declared by the distiller as if that gravity had been found by the officer before its distillation, and accordingly subsection (2) of the said section forty-six shall have effect as if after the words " the lowest gravity of the wash " there were inserted the words
"as declared by the distiller or."

PART III

ENACTMENTS AS TO ALLOWANCES REPEALED

Session and Chapter.	Short Title.	Extent of Repeal.
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	In subsection (1) of section three, the words " In respect of plain British spirits, and spirits of the nature of spirits of wine, an allowance of two-pence, and."
52 & 53 Vict. c. 42.	The Revenue Act, 1889.	In section twenty-one, the words " and spirits of the nature of spirits of wine."
58 & 59 Vict. c. 16.	The Finance Act, 1895	In section six the words from " and where " to the end of the section, and in section

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<p>2 Edw. 7. c. 7.</p>	<p>The Finance Act, 1902.</p>	<p>seven the words " and to an allowance in respect of methylated spirits exported which is payable under this Act." In subsection (1) of section five, the words " twopence and," the words " and section six of the Finance Act, 1895," and the words " respectively threepence and."</p>
<p>6 Edw. 7. c. 20.</p>	<p>The Revenue Act, 1906.</p>	<p>Subsection (1) of section one.</p>
<p>5 & 6 Geo. 5. c. 62.</p>	<p>The Finance Act, 1915.</p>	<p>Subsection (4) of section eight.</p>
<p>10 & 11 Geo. 5. c. 18.</p>	<p>The Finance Act, 1920.</p>	<p>Section eleven.</p>
<p>11 & 12 Geo. 5. c. 32.</p>	<p>The Finance Act, 1921.</p>	<p>Subsection (2) of section fifteen.</p>
<p>17 & 18 Geo. 5. c. 10.</p>	<p>The Finance Act, 1927.</p>	<p>Subsections (1) and (3) of section fifteen.</p>