



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Spirits.

10 Increased penalties for offences under the Spirits Act, 1880

- (1) The fine of five hundred pounds incurred by a person who contravenes section five of the Spirits Act, 1880 (which prohibits distilling, etc., without a licence) as amended by section fourteen of the Finance Act, 1921, shall be increased to a fine of one thousand pounds and accordingly for the words " five hundred " in subsection (2) of the said section five there shall be substituted the words " one thousand ".
- (2) The fine of two hundred pounds incurred under subsection (2) of section one hundred of the Spirits Act, 1880, by a distiller who removes without a permit spirits from approved premises, within two miles from his distillery, on which he carries on the business of a dealer shall be increased to a fine of five hundred pounds, and accordingly in the said subsection (2) for the words " incur the same fine and forfeiture as if the removal had been from his spirit store " there shall be substituted the words " for each offence incur a fine of five hundred pounds and the spirits in respect of which the offence is committed shall be forfeited ".