Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Spirits.

11 Cessation of certain allowances in respect of spirits.

As from the first day of January, nineteen hundred and forty-six, no allowance shall be payable—

(a) under section three of the Customs and Inland Revenue Act, 1885, in respect of plain British spirits exported from or used in, or spirits in the nature of spirits of wine exported from, or used or deposited in, a customs Or excise warehouse; or

(b) under section six of the Finance Act, 1895, in respect of spirits used for methylation which are removed from a place of methylation and exported; or

(c) under section one of the Revenue Act, 1906, in respect of spirits (including methylic alcohol) used by an authorised methylator or received by any person for use in any art or manufacture under section eight of the Finance Act, 1902; or

(d) under section three of the Revenue Act, 1906, in respect of spirits of wine exported direct from the premises of a person licensed to rectify or compound spirits,

and the enactments specified in Part III of the Third Schedule to this Act shall be repealed to the extent specified in the third column of that Part of that Schedule:

Provided that nothing in this section shall affect any allowance in respect of plain British, spirits exported from a customs or excise warehouse where it is shown to the satisfaction of the Commissioners that the whole of the spirits were warehoused before the said date, or any allowance in respect of any other spirits where it is shown to the satisfaction of the Commissioners that the whole of the spirits were distilled before the said date.