



Finance Act 1946

1946 CHAPTER 64

PART I

CUSTOMS AND EXCISE.

11 Allowance for artificial silk used in tyres.

Where it is shown to the satisfaction of the Commissioners that any yarn or tissue, containing artificial silk on which a duty of customs or excise has been paid, has been used in the manufacture of tyres, and that the manufacture of those tyres was completed on or after the first day of October, nineteen hundred and forty-six, they shall, subject to such conditions as they may impose for the protection of the revenue, pay to the manufacturer of those tyres out of the sums received by them on account of duties of customs and excise, an allowance of sixpence on every pound weight of such quantity of artificial silk on which a duty of customs or excise has been paid as is, in the opinion of the Commissioners, contained in the yarn or tissue so used.