



Inland Revenue Act 1880

1880 CHAPTER 20

PART II

Drawback on Beer

36 Drawback on beer exported

On and after the first day of October one thousand eight hundred and eighty there shall be allowed and paid in respect of beer which shall be exported from the United Kingdom to foreign parts as merchandise, or shipped for use as ship's stores, a drawback calculated according to the original gravity thereof; (that is to say,)

Upon every thirty-six gallons of an original gravity of one thousand and fifty-seven degrees the drawback of six shillings and threepence,

and so in proportion for any difference in quantity or gravity.

37 Provisions as to the drawback

- (1) It shall be lawful for any person to export as merchandise to foreign parts, or for use as ship's stores, any beer brewed by a brewer for sale in the United Kingdom.
- (2) The beer shall be in such casks or packages as may be prescribed, and the person intending to export the same shall produce to the proper officer at the place from which the beer is to be exported a declaration by the brewer made before an authorized officer stating the date upon which the beer was brewed and the original gravity thereof, and that the full duties of excise have been charged thereon.
- (3) He shall also give to the said officer a notice in the prescribed form specifying the mark and number on each cask or package to be exported, the original gravity and quantity of the beer therein, and the amount of the drawback claimed.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

38 Samples to ascertain gravity of beer for export

- (1) An officer or an officer of customs may take a sample of beer from any cask or package produced for shipment on drawback for the purpose of ascertaining in the manner authorized by this Act the original gravity thereof.
- (2) If the gravity so ascertained, or the quantity tested by gauge or measure, shall be less than the gravity or quantity stated in the declaration, and notice delivered to the proper officer, or, if such declaration or notice shall contain any untrue statement, no drawback shall be payable in respect of the beer therein referred to, and the brewer, and also the person intending to export the beer, shall incur a fine of fifty pounds.

39 As to debenture for payment of drawback

- (1) The officer of customs at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported, and at the expiration of one month from the date of such certificate the proper officer shall deliver to the exporter or his agent a debenture in the prescribed form specifying the amount of the drawback payable in respect of the beer.
- (2) The debenture must be presented to the collector with a declaration endorsed thereon containing the prescribed particulars, signed by the exporter, and the collector shall thereupon pay to the exporter the amount specified in the debenture.
- (3) Where a certificate of landing at the port of destination is required, such certificate must be delivered to the collector previously to the payment of the drawback.