



# Inland Revenue Act 1880

## 1880 CHAPTER 20

### PART III

#### *Supplementary*

**46 Powers and provisions to be applied to Excise duties, drawbacks, and licences under this Act**

The duties and drawbacks of excise, charged and allowed by Parts II and III of this Act, and the licences therein mentioned, shall be under the management of the Commissioners ; and all the powers, provisions, regulations, and directions contained in any Act relating to excise duties, drawbacks, or licences, or to penalties or forfeitures under excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the duties and drawbacks charged and allowed by Parts I. and II. of this Act and the licences therein mentioned, and the penalties and forfeitures imposed by this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the last-mentioned duties, drawbacks, licences, penalties, and forfeitures respectively.

**47 Construction of term "exciseable liquors" in billiard licence**

The grant of a duty on beer by this Act shall not be deemed to bring beer within the expression " exciseable liquors" as contained in the Third Schedule to the Act of the eighth and ninth years of Her Majesty's reign, chapter one hundred and nine.

**48 Saving rights under certain charters**

Nothing in this Act contained shall in anywise alter or affect the rights and privileges now existing under the charters of—

- (1) Any university in the United Kingdom, or

---

*Status: This is the original version (as it was originally enacted).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

---

- (2) The master, wardens, freemen, and commonalty of the Vintners of the city of London,  
or
- (3) The mayor or burgesses of the borough of Saint Albans in the county of Hertford.

#### **49 Repeal of enactments in Second Schedule**

On the first day of October one thousand eight hundred and eighty the enactments described in the Second Schedule to this Act shall be and are hereby repealed, to the extent in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the liability for, or recovery of, any duties charged before the said first day of October, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.