



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.