



Finance Act 1898

1898 CHAPTER 10

PART I

CUSTOMS AND EXCISE

1 Duties and drawback on tobacco.

- (1) In lieu of the duties of Customs now payable on tobacco, there shall, on and after the sixteenth day of May, one thousand eight hundred and ninety-eight, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland, the duties following (that is to say) :—

Tobacco, manufactured, viz. :—

		£	s.	d.
Cigars	the lb.	0	5	0
Cavendish or Negrohead	the lb.	0	3	10
Cavendish or Negrohead, manufactured in bond	the lb.	0	3	5
Other manufactured tobacco	the lb,	0	3	5
Snuff containing more, than 13..lbs. of moisture in	the lb.	0	3	2

Status: This is the original version (as it was originally enacted).

		£	s.	d.
every 100 lbs. weight thereof				
Snuff not containing more than 13 lbs. of moisture in every 100 lbs, weight thereof	the lb.	0	3	10

Tobacco, unmanufactured, viz.:—

		£	s.	d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the lb.	0	2	8
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the lb.	0	3	0

- (2) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended by any subsequent Act, on tobacco exported from Great Britain or Ireland, or deposited in a bonded or Queen's warehouse, shall, on and after the sixteenth day of May, one thousand eight hundred and ninety-eight, be allowed at the rate of two shillings and ninepence upon every pound weight instead of three shillings and threepence as provided in the said section.

2 Amendment of 50 & 51 Vict. c.15 s.4.

In section four of the Customs and Inland Revenue Act, 1887 (which restricts the amount of moisture in tobacco), " thirty per centum " shall be substituted for " thirty-five per centum. "

3 Duty on tea.

The duty of Customs now payable on tea shall continue to be charged, levied, and paid on and after the first day of August, one thousand eight hundred and ninety-eight, until the first day of August, one thousand eight hundred and ninety-nine, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound	Fourpence.
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4 Prohibition against grogging casks which have contained spirits.

- (1) A person shall not—
 - (a) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof ; or
 - (b) have on his premises any cask which is being subjected to any such process, or any spirits extracted from the wood of any cask.
- (2) If any person contravenes this section, he shall for each offence incur a fine of fifty pounds.
- (3) All spirits extracted in contravention of this section shall be deemed to be spirits unlawfully kept or deposited within the meaning of the Spirits Act, 1880, and every cask which is being subjected to any such process, or which being upon premises upon which spirits so extracted are found has been subjected to any such process, shall be forfeited.