



# Finance Act 1902

## 1902 CHAPTER 7

### PART I

#### CUSTOMS AND EXCISE

#### **1 Duty on grain, &c**

There shall, as from the fifteenth day of April, nineteen hundred and two, be charged, levied, and paid on the grain and other articles mentioned in the First Schedule to this Act imported into Great Britain or Ireland the duties mentioned in that schedule, and there shall, as from the seventh day of May nineteen hundred and two, be allowed in respect of those articles the drawbacks set out in the Second Schedule to this Act.

#### **2 Duty on tea**

The duty of customs now payable on tea shall continue to be charged, levied, and paid until the first day of August nineteen hundred and three, on the importation thereof into Great Britain or Ireland; that is to say—

Tea, the pound, sixpence.

#### **3 Continuance of additional customs duties and drawbacks on tobacco, beer, and spirits**

The additional duties of customs on tobacco, beer, and spirits imposed by sections two, three, four, and five of the Finance Act, 1900 (including the increased duties imposed by section five of that Act), shall, continue to be charged, levied, and paid until the first day of August nineteen hundred and three, and as regards the period for which any additional drawbacks are allowed under those sections nineteen hundred and three shall be substituted for nineteen hundred and one.

#### **4 Continuance of additional excise duties and drawbacks on beer and spirits**

The additional duties of excise on beer and spirits imposed by sections six and seven of the Finance Act, 1900, shall continue to be charged, levied, and paid until the first day of August nineteen hundred and three, and as regards the period in respect of which any additional drawback is allowed under the said section six nineteen hundred and three shall be substituted for nineteen hundred and one.

#### **5 Surtax and allowance on spirits**

- (1) As from the seventeenth day of June nineteen hundred and two, the Customs duty of ten shillings and fourpence on imported spirits, imposed by section seven of the Customs and Inland Revenue Act, 1881, shall, as respects spirits other than rum and brandy, be ten shillings and fivepence, and the allowances of twopence and fourpence payable in respect of spirits under section three of the Customs and Inland Revenue Act, 1885, and section six of the Finance Act, 1895, shall be respectively threepence and fivepence.
- (2) For the purpose of section three of the Customs and Inland Revenue Act, 1885, spirits shall be deemed to be British plain spirits, or spirits in the nature of spirits of wine, and not to be British compounded spirits, unless they are proved to the satisfaction of the Commissioners of Inland Revenue to have been distinctly altered in character by redistillation with or without the addition of flavouring matter.

#### **6 Increase of Customs duties on glucose**

As from the seventeenth day of June nineteen hundred and two, three shillings and threepence shall be substituted for two shillings and ninepence, and two shillings and sixpence for two shillings as the Customs duties on solid and liquid glucose respectively under section two of the Finance Act, 1901.

#### **7 Amendment of 1 Edw.7 c.7 s.10**

Section ten of the Finance Act, 1901, applies although the goods have undergone a process of manufacture or preparation, or have become a part or ingredient of other goods.

#### **8 Power to authorise use of spirits without payment of duty in art or manufacture**

- (1) Where, in the case of any art or manufacture carried on by any person in which the use of spirits is required, it shall be proved to the satisfaction of the Commissioners of Inland Revenue that the use of methylated spirits is unsuitable or detrimental, they may, if they think fit, authorise that person to receive spirits without payment of duty for use in the art or manufacture upon giving security to their satisfaction that he will use the spirits in the art or manufacture, and for no other purpose, and the spirits so used shall be exempt from duty:

Provided that foreign spirits may not be so received or used until the difference between the duty of customs chargeable thereon and the duty of excise chargeable on British spirits has been paid,

- (2) The authority shall only be granted subject to a compliance with such regulations as the Commissioners may require the applicant to observe for the security of the revenue,

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

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and upon condition that he will, to the satisfaction of the Commissioners if so required by them, render the spirits unpotable before and during use, and will from time to time pay any expenses that may be incurred in placing an officer in charge of his premises.

- (3) If any person so authorised shall not comply with any regulation which he is required to observe, he shall, in addition to any other fine or liability, incur a fine of fifty pounds.