



Finance Act 1924

1924 CHAPTER 21

PART I

CUSTOMS AND EXCISE

10 Repeal of duty on certain table waters

- (1) As from the first day of August, nineteen hundred and twenty-four, the excise duty chargeable under section four of the Finance (New Duties) Act, 1916, as amended by section eleven of the Finance Act, 1916, and section five of the Finance Act, 1923, at the rate of twopence per gallon on certain table waters sold or kept for sale in Great Britain or Northern Ireland, and the customs duty chargeable at the rate of fourpence per gallon on certain imported table waters and at the rate of twopence per gallon on herb beer, shall cease.
- (2) Where by reason of the foregoing provisions of this section a person who is the holder of a licence authorising him to carry on the business of a manufacturer for sale of table waters ceases before the expiration of the period for which the licence was granted to require such a licence, he shall, on surrendering his licence, be entitled to obtain from the Commissioners of Customs and Excise repayment of such part of the duty paid on the licence as bears to the full amount of that duty the same proportion as the unexpired portion of the period for which the licence was granted bears to the whole of that period.
- (3) The power of an officer of Customs and Excise under subsection (2) of section six of the Finance (New Duties) Act, 1916, to enter any premises or place in which any table waters liable to duty are made, prepared, sold or kept for sale shall apply to any premises or place in which any table waters which would have been liable to duty if this section had not been passed are made, prepared, sold or kept for sale.