



# Finance Act 1927

## 1927 CHAPTER 10

### PART I

#### CUSTOMS AND EXCISE

#### **5 Increased duties on wines**

- (1) As from the twenty-fifth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the customs duties theretofore payable on wines, be charged, levied and paid on wines imported into the United Kingdom, in the case of wines of the descriptions specified in the first column of the table contained in Part I of the First Schedule to this Act, and not being Empire products, duties at the rates respectively specified in the second column of that table, and in the case of wines of the descriptions specified in the first column of the table contained in Part II of the said Schedule, and being Empire products, duties at the rates respectively specified in the second column of that table.
- (2) Section eight of the Finance Act, 1919 (which relates to imperial preferential rates) shall have effect as though the duties charged by this section in respect of wines being Empire products were reduced rates of duties specified in the second column of the Second Schedule to that Act, and section seven of the Finance Act, 1926, shall have effect as though the duties charged by this section had been in force immediately before the first day of July, nineteen hundred and twenty-six.
- (3) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed to be sparkling wine for the purpose of a certain duty imposed on sparkling wine) shall apply for the purpose of the duty imposed on sparkling wine by this section as it applied for the purpose of the duty mentioned in that subsection.
- (4) In this section the expression " wine" includes the lees of wine, and the expression " Empire products " means such Empire products as are entitled to a preferential rate under section eight of the Finance Act, 1919.