



Finance Act 1927

1927 CHAPTER 10

PART I

CUSTOMS AND EXCISE

8 Increased duty on matches

- (1) As from the twelfth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the customs duties theretofore payable on matches, be charged, levied and paid on matches imported into the United Kingdom the duties specified in Part I of the Third Schedule to this Act.
- (2) As from the twelfth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the excise duties theretofore payable on matches, be charged, levied and paid on matches manufactured in the United Kingdom the excise duties specified in Part II of the Third Schedule to this Act.
- (3) Subsections (4) and (5) of section three of the Finance (New Duties) Act, 1916, shall apply for the purpose of the duties under this section as they apply for the purpose of the duties under that section.