



Finance Act 1934

1934 CHAPTER 32

PART I

CUSTOMS AND EXCISE

1 Alteration of customs duties on colonial sugar, molasses, and c

- (1) Subject as hereafter provided, the provisions of section eight of the Finance Act, 1925, and of section four of and the Second Schedule to the Finance Act, 1928, shall apply to sugar, molasses, glucose and saccharin consigned from and grown, produced or manufactured in a colony or other country to which section two of the Finance Act, 1932, applies as they apply to other sugar, molasses, glucose and saccharin being Empire products:

Provided that—

- (a) the customs duties in respect of sugar shown to the satisfaction of the Commissioners to have been consigned and grown, produced or manufactured as aforesaid, being sugar accompanied by a quota certificate, shall be at the rates specified in Part I of the First Schedule to this Act instead of at the rates which would otherwise have been chargeable; and
- (b) in the case of sugar and molasses produced in the United Kingdom from sugar on which there has been paid a customs duty at a rate so specified, Part II of the Second Schedule to the Finance Act, 1928, shall have effect as if for the tables set out therein there were substituted the tables set out in Part II of the First Schedule to this Act.
- (2) In this section the expression " quota certificate " in relation to sugar, means a certificate issued by the Secretary of State certifying that the sugar forms part of the quantity of sugar which may be imported from the colonies and other countries aforesaid at the rates specified in Part I of the First Schedule to this Act, but the quantity of sugar in respect of which such certificates are issued shall not in the financial year ending on the thirty-first day of March, nineteen hundred and thirty-five, exceed three hundred and seventy-five thousand tons, and shall not in any subsequent financial year exceed three hundred and sixty thousand tons.

Status: This is the original version (as it was originally enacted).

- (3) This section shall be deemed to have had effect as from the eighteenth day of April, nineteen hundred and thirty-four.