



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART I

CUSTOMS AND EXCISE

As to Customs

7 **Alteration of duties on spirits imported**

In lieu of the duties of customs now payable under the Customs Tariff Act, 1876, on spirits or strong waters, and of the duties of excise on spirits manufactured or distilled in the islands of Guernsey, Jersey, Alderney, and Sark respectively, and imported into the United Kingdom, there shall be charged and paid the duties of customs following ; (that is to say,)

	£	s.	d.
For every gallon computed at hydrometer proof of spirits of any description (except perfumed spirits) including naphtha or methylic alcohol, purified so as to be potable, and mixtures and preparations containing spirits	0	10	4
For every gallon of perfumed spirits	0	16	6

Status: This is the original version (as it was originally enacted).

And so in proportion for any less quantity.

Where a person importing liqueurs, cordials, or other preparations containing spirits in bottle, may have entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be charged and paid at the rate following; (that is to say,)

	£	s.	d.
For every gallon thereof	0	14	0

And so in proportion for any less quantity.