



Revenue Act 1903

1903 CHAPTER 46

PART I

CUSTOMS AND EXCISE

1 Molasses used for food for stock.

- (1) Molasses imported into Great Britain or Ireland shall not be liable to duty under section two of the Finance Act, 1901, if it is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof as to proof, security, and otherwise as may be imposed by the Commissioners of Customs for the purpose of protecting the revenue.
- (2) An allowance at the rate of one shilling per hundredweight shall be made to a refiner on molasses produced in Great Britain or Ireland from sugar on which duty has been paid on importation if the molasses is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof as to proof, security, and otherwise as may be imposed by the Commissioners of Customs or Commissioners of Inland Revenue, as the case requires, for the purpose of protecting the revenue.
- (3) If any person acts in contravention of any condition imposed by the Commissioners of Customs or Commissioners of Inland Revenue under this section, that person shall in respect of each offence be liable to a penalty not exceeding fifty pounds.

2 Extension of 1 Edw.7 c.7 as to manufacture of saccharin.

Section nine of the Finance Act, 1901 (which relates to regulations as to excise duty on glucose, &c), shall (so far as it does not already so apply) apply to saccharin, including substances of a like nature or use, as it applies to glucose, and the Commissioners of Inland Revenue may make regulations under that section as to the manufacture, storage, and warehousing without payment of duty of saccharin, and for requiring that the premises in which saccharin is manufactured, warehoused, or stored are approved by them and properly secured.

Status: This is the original version (as it was originally enacted).

3 Charge of duty on actual quantity of sugar, &c. cleared from warehouse.

The provisions of section ninety-eight of the Customs Consolidation Act, 1876, which relate to the charging of duty upon the quantity of goods ascertained by weight, measure, or strength at the time of actual delivery thereof, shall apply to sugar and molasses when cleared from the warehouse for home use, as they apply to the specially excepted goods mentioned in that section.

4 Provisions as to warehouses.

- (1) A distiller's warehouse may be provided by the distiller under section forty-nine of the Spirits Act, 1880, either within or without the premises upon which the spirits are distilled, but if the warehouse is not within those premises, the Commissioners may attach to their approval of the warehouse such conditions as they think fit, and if those conditions are not for the time being observed, the warehouse shall be deemed to be a warehouse not approved by the Commissioners.
- (2) Goods may be warehoused, under section eighteen of the Customs and Inland Revenue Act, 1881, in an Excise warehouse if the warehouse is approved by the Commissioners of Inland Revenue, and, if an Excise warehouse is so approved, the approval of the Treasury shall not be required.