



# Revenue Act 1903

## 1903 CHAPTER 46

### PART I

#### CUSTOMS AND EXCISE

#### **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.