



# Finance Act 1927

## 1927 CHAPTER 10

### PART I

#### CUSTOMS AND EXCISE

#### 1 Duty on tea

The customs duty payable on tea until the first day of August, nineteen hundred and twenty-seven, under section one of the Finance Act, 1926, shall, subject to the provisions of section eight of the Finance Act, 1919 (which relates to imperial preferential rates) continue to be charged, levied and paid until the first day of August, nineteen hundred and twenty-eight, that is to say—

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Tea	the lb.	fourpence.
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#### 2 Additional medicine duties

The additional excise duties which were imposed by section eleven of the Finance (No. 2) Act, 1915, upon medicines liable to duty and which were continued by section two of the Finance Act, 1926, until the first day of August, nineteen hundred and twenty-seven, shall continue to be charged on and after that date until Parliament otherwise determines.

#### 3 Exemption of motor tyres from customs duty to cease

The exemption in respect of tyres which is given by section three of the Finance Act, 1925, from the customs duty thereby charged on the accessories and component parts of motor cars, motor bicycles and motor tricycles shall be deemed to have ceased as from the twelfth day of April, nineteen hundred and twenty-seven.

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#### **4 Amendment with respect to duty on cinematograph films**

For the purpose of the customs duty charged on cinematograph films by section three of the Finance Act, 1925, the expression blank film " shall include, and as from the twelfth day of April, nineteen hundred and twenty-seven, be deemed to have included, all photographic sensitised sheets or strips of celluloid or other similar material which are of a length of not less than twelve feet, whatever the width of the sheets or strips may be, and duty shall be charged on any such sheets or strips in proportion to their width.

#### **5 Increased duties on wines**

- (1) As from the twenty-fifth day of April, nineteen hundred and twenty-seven, there shall, in lieu of the customs duties theretofore payable on wines, be charged, levied and paid on wines imported into the United Kingdom, in the case of wines of the descriptions specified in the first column of the table contained in Part I of the First Schedule to this Act, and not being Empire products, duties at the rates respectively specified in the second column of that table, and in the case of wines of the descriptions specified in the first column of the table contained in Part II of the said Schedule, and being Empire products, duties at the rates respectively specified in the second column of that table.
- (2) Section eight of the Finance Act, 1919 (which relates to imperial preferential rates) shall have effect as though the duties charged by this section in respect of wines being Empire products were reduced rates of duties specified in the second column of the Second Schedule to that Act, and section seven of the Finance Act, 1926, shall have effect as though the duties charged by this section had been in force immediately before the first day of July, nineteen hundred and twenty-six.
- (3) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed to be sparkling wine for the purpose of a certain duty imposed on sparkling wine) shall apply for the purpose of the duty imposed on sparkling wine by this section as it applied for the purpose of the duty mentioned in that subsection.
- (4) In this section the expression " wine" includes the lees of wine, and the expression " Empire products " means such Empire products as are entitled to a preferential rate under section eight of the Finance Act, 1919.

#### **6 Excise duty on sweets**

- (1) As from the twenty-fifth day of April, nineteen hundred and twenty-seven, there shall be charged, levied and paid on sweets sent out from the premises of a maker of sweets for sale an excise duty at the rate of one shilling for every gallon.
- (2) The Commissioners may make regulations generally for securing and collecting the excise duty payable under this section and for prohibiting the manufacture for sale of sweets except by persons having made entry for the purpose, and provision may be made by any such regulations for applying to the manufacture of sweets for sale or to the duty thereon the provisions of any enactments relating to the brewing of or the duty on beer, and for relieving from duty sweets intended for exportation or shipment as stores or sent out to the premises of another maker of sweets for sale.
- (3) If any person acts in contravention of or fails to comply with any regulation made under this section, the article in respect of which the offence is committed shall be

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forfeited and the person committing the offence shall be liable in respect to each offence to an excise penalty of fifty pounds.

## **7 Duties and drawbacks on tobacco**

- (1) As from the twelfth day of April, nineteen hundred and twenty-seven, in lieu of the customs duties theretofore payable on tobacco, there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid on tobacco imported into the United Kingdom the duties specified in Part I of the Second 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 tobacco, be charged, levied and paid on tobacco grown in the United Kingdom the duties specified in Part II of the Second Schedule to this Act.
- (3) The drawback allowed under section one of the Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse, shall, in cases where it is shown that the increased duties imposed by this section have been paid, be allowed at the rates set out in Part III of the Second Schedule to this Act instead of at the rates set out in Part III of the Second Schedule to the Finance Act, 1918, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

## **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.

## **9 Customs duty on translucent or vitrified pottery**

- (1) During a period of five years beginning on the nineteenth day of April, nineteen hundred and twenty-seven, there shall be charged, levied and paid on the importation into the United Kingdom of any translucent pottery or vitrified pottery, which is either an article of a description commonly used in connection with the serving of food or drink or a component part of such an article, a customs duty at the rate of one pound and eight shillings for every hundredweight thereof.
- (2) Subsections (2), (3) and (4) of section one of the Safeguarding of Industries (Customs Duties) Act, 1925, shall apply to the goods chargeable with duty under this section and to the duty imposed by this section as they apply to the articles chargeable with duty under that Act and to the duties imposed by that Act.

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## **10 Time for payment of beer duty**

Section nine of the Finance Act, 1926 (which gives power to the Commissioners to defer the time for payment of beer duty for a period not exceeding one month from the fifteenth day of the month succeeding the month in which duty was charged) shall cease to have effect, and section sixteen of the Inland Revenue Act, 1880, shall accordingly have effect as originally enacted.

## **11 Alteration of duties on certain licences for mechanically-propelled vehicles**

- (1) As from the first day of January, nineteen hundred and twenty-eight, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically-propelled vehicles) shall have effect as if paragraphs 4 and 5 of the Second Schedule to the Finance Act, 1920, were amended in the manner specified in the Fourth Schedule to this Act.
- (2) No duty shall be payable under the said section thirteen in respect of vehicles used for no purpose other than the haulage of lifeboats and the conveyance of the necessary gear of the lifeboats which are being hauled.

## **12 Rebate of duty in case of licences taken out for certain motor vehicles in 1927**

If any person, having been the holder of a licence for a mechanically-propelled vehicle taken out in the year nineteen hundred and twenty-seven, and charged with duty under paragraph 5 of the Second Schedule to the Finance Act, 1920, produces on or before the thirty-first day of January, nineteen hundred and twenty-eight, to the council of the county or county borough with which the vehicle was registered at the time (as the case may be) of the expiration of the licence, or of the surrender or transfer thereof by him, a statutory declaration to the effect—

- (a) that during a specified period, which must in the case of a licence taken out before the passing of this Act be a period beginning on some date subsequent to the thirtieth day of April, nineteen hundred and twenty-seven, and ending on the date of the expiration, surrender, or transfer, as the case may be, of the licence, and in the case of a licence taken out after the passing of this Act be the period during which the licence was held by the person making the declaration, the vehicle was (within the meaning of the said paragraph 5 as that paragraph will have effect on and after the first day of January, nineteen hundred and twenty-eight,) used solely by him for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupied;
- (b) that he was during the specified period a person engaged in agriculture;
- (c) that the vehicle was during the specified period registered in his name;

he shall be entitled to be repaid by the council by way of allowance in respect of the duty paid for the licence the following amount in respect of each complete month comprised in the specified period—

- (i) in the case of a licence taken out for one quarter of the year only or for any less period, a sum equal to one-third of the difference between the duty payable under the said paragraph 5 on a quarterly licence for the vehicle and the duty which would have been payable on such a licence if the vehicle had been chargeable with duty under the scale contained in the paragraph (c) set out in the Fourth Schedule to this Act;

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- (ii) in the case of any other licence a sum equal to one-twelfth of the difference between the full annual duty payable on the licence and the full annual duty which would have been payable on the licence if the vehicle had been chargeable with duty under the scale aforesaid.

### **13 Extension of s.16 of Finance Act, 1921**

Section sixteen of the Finance Act, 1921 (which empowers the Commissioners to make regulations with respect to the manufacture, &c, of power methylated spirits and with respect to the use, &c, of spirits to be used in the manufacture of such methylated spirits) shall have effect as though for the references therein to power methylated spirits there were substituted references to methylated spirits of any kind.

### **14 Provisions with respect to certain processes of distillation**

- (1) Where the Commissioners are satisfied that some process of manufacture carried on by any person involving the distillation of a fermented liquor is primarily directed to the production of some article other than spirits, they may direct that (subject to compliance with such conditions for the protection of the revenue in respect of proof or security or otherwise as they may think proper to impose, whether by regulations or otherwise) such of the provisions of any enactment relating to the manufacture of, or manufacturers of, spirits as may be specified in the direction shall not in the case of that person apply to that process or to premises where that process is carried on, or that, subject as aforesaid, any such provisions shall in the case of that person apply to that process or to any such premises only with such modifications as may be specified in the direction.
- (2) If any person in whose case a direction is given by the Commissioners under this section acts in contravention of or fails to comply with any regulations made under this section which are applicable in his case or with any conditions imposed under this section in his case, he shall be liable to an excise penalty of fifty pounds.

### **15 Amendment as to allowances in respect of spirits**

- (1) The expression "spirits" in section one of the Revenue Act, 1906 (which provides for the payment of an allowance in respect of spirits used in art manufacture, &c), shall include methylic alcohol so purified or prepared as to be chargeable with duty under Part I of the Spirits Act, 1880, and the allowance under that section shall be payable accordingly.
- (2) Section three of the Customs and Inland Revenue Act, 1885 (which provides for the payment of an allowance on British spirits exported or used in warehouse), shall have effect as though the reference therein to spirits distilled included a reference to spirits manufactured by any process whatsoever.
- (3) If the Treasury are satisfied, as respects spirits manufactured by some process in the case of which some of the general enactments relating to the manufacture of, or manufacturers of, spirits do not apply or apply only subject to modifications, that an allowance in the case of such spirits at the rate payable under section three of the Customs and Inland Revenue Act, 1885, or section one of the Revenue Act, 1906, would in the case of such spirits be excessive, the Treasury may direct that the amount of the said allowance shall in the case of such spirits be reduced to such an amount as appears to them to be reasonable in the circumstances of the case.

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**16 Power to make regulations requiring returns with respect to importation, & c, of certain alcohols**

- (1) The Commissioners may, in so far as it seems to them expedient so to do for the purpose of protecting the revenue arising from the customs or excise duties on spirits, make regulations, requiring importers, manufacturers, sellers or users of propyl, butyl or amyl alcohol, or of any of the isomeric forms of such alcohols, to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the said articles, and provision may be made by any such regulations for requiring persons by whom and premises on which any such articles are manufactured to be registered.
- (2) If any person acts in contravention of or fails to comply with any regulation made under this section, he shall in respect of each offence be liable to an excise penalty of ten pounds.

**17 Bottling of spirits in warehouse**

Spirits, whether British or foreign, to be bottled in a warehouse may, instead of being bottled in such bottles and packed in such cases as are allowed by any enactment in force at the commencement of this Act, be bottled in such bottles and packed in such cases as may be allowed by regulations to be made by the Commissioners.

**18 Reduction of betting duty in case of bets made under certain conditions on sporting events**

- (1) Where a person while attending a meeting at which a sporting event is to be decided makes with a bookmaker so attending a bet on any sporting event of the same kind, the betting duty chargeable under Part II of the Finance Act, 1926, in respect of the bet shall be a sum equal to two per centum of the amount paid, or offered or promised to be paid, to or to the order or for the use of the bookmaker.
- (2) In this section the expression " sporting event " means any race, game, match, or any like event.

**19 Paper to be used as material for yarn exempted from duty on wrapping paper**

Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any paper liable to duty under section eleven of the Finance Act, 1926, as being packing or wrapping paper is imported after the date of the passing of this Act, solely for the purpose of being spun into yarn, the Commissioners shall, subject to such conditions (if any) as they think necessary for the safeguarding of the revenue, allow that paper to be imported free of duty or repay any duty paid on importation, as the case may be,