



Finance Act 1930

1930 CHAPTER 28

PART I

CUSTOMS AND EXCISE

1 Increased excise duty on beer

- (1) In lieu of the duty of excise payable in respect of beer brewed in the United Kingdom there shall, as from the fifteenth day of April, nineteen hundred and thirty, be charged, levied, and paid the following duty (that is to say):—

	£	s.	d.
For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees	5	3	0

and in lieu of the drawback of excise payable in respect of beer exported from the United Kingdom, as merchandise or for use as ship's stores, there shall be allowed and paid in respect of beer on which it is shown that the increased excise duty charged by this Act has been paid a drawback calculated according to the original gravity thereof (that is to say):—

	£	s.	d.
For every thirty-six gallons of beer of an original gravity of one thousand and fifty-	5	3	3

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	£	s.	d.
five degrees the drawback of			

and so, as to both duty and drawback, in proportion for any difference in quantity or gravity.

- (2) Nothing in this section shall affect the provisions of section seven of the Finance Act, 1925, with respect to the additional excise drawback to be allowed in respect of beer under the said section.

2 Increased customs duties on beer

- (1) In lieu of the duties of customs payable on beer of the descriptions called or similar to mum, spruce or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character imported into the United Kingdom, there shall, as from the fifteenth day of April, nineteen hundred and thirty, be charged, levied, and paid the following duties, that is to say:—

	£	s.	d.
For every thirty-six gallons of beer where the worts thereof are, or were before fermentation, of a specific gravity—			
Not exceeding one thousand two hundred and fifteen degrees	20	14	0
Exceeding one thousand two hundred and fifteen degrees	24	5	0

- (2) In lieu of the duty of customs payable on every description of beer other than those specified in the preceding subsection imported into the United Kingdom there shall, as from the fifteenth day of April, nineteen hundred and thirty, be charged, levied, and paid the following duty, that is to say :—

	£	s.	d.
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees	5	3	6

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- (3) In lieu of the customs drawback now payable there shall be allowed and paid on the exportation, or shipment for use as stores, of beer imported into the United Kingdom, on which it is shown that the increased customs duty charged by this Act has been paid, a drawback calculated according to the original gravity thereof, that is to say:—

	£	s.	d.
For every thirty-six gallons of an original gravity of one thousand and fifty-five degrees the drawback of	5	3	3

- (4) In the case of beer which is of a gravity different from the gravity aforesaid, the duty or the drawback, as the case may be, shall be varied proportionately.
- (5) Nothing in this section shall affect the provisions of section seven of the Finance Act, 1925, with respect to the additional duty of customs on beer and the additional customs drawback in respect of beer to be paid and allowed respectively under the said section.

3 Annual value of premises in London for purpose of duty on excise licences

As from the sixth day of April, nineteen hundred and thirty-one, the provisions of subsection (2) of section twelve of the Finance Act, 1924 (which provides that in certain cases a person applying for an excise licence may require the Commissioners of Customs and Excise to assess the annual value of the premises for the purposes of the duty upon that licence as if there were no income tax value applicable), shall apply to premises in the administrative county of London as they apply to premises situate elsewhere in Great Britain.

4 Abolition of duties on bookmakers' certificates and entry certificates

The excise duties chargeable under section fifteen of the Finance Act, 1926, on a bookmaker's certificate and on an entry certificate shall cease to be charged after the thirty-first day of October, nineteen hundred and thirty.

5 Abolition of customs duties under Part II of 11 & 12 Geo.5 c.47

Section three of the Safeguarding of Industries Act, 1921, which imposes duties of customs on goods to which Part II of that Act applies, shall cease to have effect.

6 Amendment with respect to duties on licences for mechanically propelled vehicles

- (1) As from the first day of January, nineteen hundred and thirty-one, section thirteen of the Finance Act, 1920 (which imposes duties of excise in respect of mechanically propelled vehicles), shall have effect as if at the end of the Second Schedule to the said Act, there were inserted the following paragraph—

“A vehicle shall not be deemed to be an electrically propelled vehicle within the meaning of this Schedule unless the electrical motive power is derived either from

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a source external to the vehicle or from an electrical storage battery which is not connected to any source of power when the vehicle is in motion.”

(2) As from the first day of July, nineteen hundred and thirty, the said Second Schedule shall be amended as follows:—

(a) In paragraph 1 for the words—

	“£	s.	d.
Bicycles—			
Not exceeding 200 lbs. in weight unladen	1	10	0
Exceeding 200 lbs. in weight unladen	3	0	0”

there shall be substituted the words—

	“£	s.	d.
Bicycles—			
Not exceeding 224 lbs. in weight unladen	1	10	0
Exceeding 224 lbs. in weight unladen	3	0	0”

(b) In sub-paragraph (d) of paragraph 5 of the said Schedule, for the words—

	“£	s.	d.	£	s.	d.
Exceeding 2 tons, but not exceeding 3 tons in weight unladen	32	0	0	40	0	0”

there shall be substituted the words—

	“£	s.	d.	£	s.	d.
Exceeding 2 tons, but not exceeding 2 ½ tons in weight unladen	28	0	0	35	0	0
Exceeding 2 ½ tons,	32	0	0	40	0	0”

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but not exceeding 3 tons in weight unladen	“£	s.	d.	£	s.	d.
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- (3) Any person who is the holder of a licence which was taken out before the first day of July, nineteen hundred and thirty, in respect of any vehicle to which subsection (2) of this section applies shall on surrendering the licence to the council of the county or county borough with which the vehicle is for the time being registered, be entitled to be repaid a sum which bears to the difference between the duty paid and the duty which would have been payable if the duty had been chargeable at the rates prescribed by the said subsection (2) the same proportion as the period of the licence unexpired on the said first day of July bears to the whole period for which the licence was taken out, and subsection (2) of section fourteen of the Finance Act, 1926 (which relates to the enforcement of repayments in respect of over-payments of duty on licences for mechanically-propelled vehicles), shall apply as if the holder of the licence were entitled to a repayment in respect of an over-payment of duty.

7 Relief from duty in case of hydrocarbon oil used on board lifeboats

Subsection (8) of section two of the Finance Act, 1928, which provides for the repayment of duty paid in respect of hydrocarbon oil used on board fishing boats, shall be extended so as to apply to duty paid in respect of hydrocarbon oil used on board lifeboats owned by the Royal National Lifeboat Institution, or for the purposes of any tractor or gear owned by the said institution and used for the purpose of launching or hauling in any such lifeboats.