



Finance Act 1944

1944 CHAPTER 23

PART I

CUSTOMS AND EXCISE.

1 Beer.

- (1) Section one of the Finance (No. 2) Act, 1939 (which imposes duties of excise and customs in respect of beer) shall have effect as if Parts I, III and IV of the First Schedule to this Act were respectively substituted for Parts I, III and IV of the First Schedule to that Act.
- (2) In the case of beer in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of this section has been paid, the provisions of the said section one relating to drawback shall have effect as if Parts II, V and VI of the First Schedule to this Act were respectively substituted for Parts II, V and VI of the First Schedule to the Finance (No. 2) Act, 1939.
- (3) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and forty-four.

2 Sugar preferences.

- (1) Subsection (1) of section seven of the Finance Act, 1926 (which, as amended by section seven of the Finance Act, 1942, provides, inter alia, for the stabilisation of rates of imperial preference in the case of the duties of customs charged on sugar, molasses, glucose and saccharin, during a period ending with the thirty-first day of August, nineteen hundred and forty-four) shall, in so far as it relates to the said duties, have effect as if the said period were extended so as to expire at the end of August, nineteen hundred and forty-six.
- (2) The maximum quantity of sugar in respect of which quota certificates may be issued under section one of the Finance Act, 1934 (which, inter alia, provides a special preference in respect of colonial sugar), shall, as respects the financial year ending with the thirty-first day of March, nineteen hundred and forty-five, and subsequent

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financial years, be increased from three hundred and sixty thousand tons to four hundred thousand tons.

3 Entertainments duty on season tickets, and c.

Where—

- (a) the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association or society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time ; and
- (b) the person making the payment could have obtained the same rights of admission to entertainments (being entertainments in respect of which entertainments duty is payable) by making separate payments of ascertained amounts in respect of all those entertainments,

the duty chargeable in respect of the lump sum payment shall not exceed the total sums which would have been payable by way of entertainments duty if, in lieu of making the lump sum payment, he had made those separate payments.

4 Bottling of vintage port in bond.

- (1) Notwithstanding anything in section ninety-five of the Customs Consolidation Act, 1876, wine which the Commissioners are satisfied is vintage port may, subject to and in accordance with any regulations made by the Commissioners, be bottled for home consumption in a warehouse.
- (2) If any person contravenes any regulation made by the Commissioners under this section, he shall be liable to a customs penalty of fifty pounds and the wine in respect of which the offence is committed shall be forfeited.

5 Amendment of s. 6 (2) of Finance Act, 1927.

The power of the Commissioners under subsection (2) of section six of the Finance Act, 1927, to make regulations for relieving from excise duty sweets intended for exportation or shipment as stores shall include power to make regulations for relieving from that duty sweets intended for use as ingredients of goods intended for exportation or shipment as stores.

6 Repeal of armorial bearings and carriage duties.

- (1) The duties of excise chargeable under the Revenue Act, 1869, in respect of armorial bearings and the Customs and Inland Revenue Act, 1888, in respect of carriages and hackney carriages, respectively, shall cease to be chargeable, and no licence shall be required to be taken out under the first-mentioned Act in respect of the wear or use of armorial bearings or the keeping of a carriage or hackney carriage.
- (2) This section shall come into operation on the first day of January, nineteen hundred and forty-five.

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7 Repeal of provisions as to church-door notices and provision of forms.

Section seven of the Dog Licences Act, 1867, and sections twenty and twenty-one of the Revenue Act, 1869 (both as originally enacted and as amended or applied by any subsequent enactment) are hereby repealed.

8 Licensed premises : continuance in force of term licences pending confirmation of re-grant.

Paragraph 5 of Part I of the Sixth Schedule to the Finance Act, 1942 (which provides that a justices' licence granted for a term and in force for all purposes after being suspended under section ten of that Act shall continue in force until the fifth day of April next following the expiration of a period beginning on the last day of the term equal to the period of suspension) shall, where a re-grant of such a licence is made before the said fifth day of April and application is made to the confirming authority for confirmation thereof in the same year, have effect, and be deemed always to have had effect, as if for the reference to the said fifth day of April there were substituted a reference to the date on which confirmation of the re-grant is granted or refused.

9 Licensed premises : provision as to war damage occurring while licence suspended.

(1) Where under subsection (2) of section ten of the Finance Act, 1942, the Commissioners have certified that the business carried on in any licensed premises has been temporarily discontinued by reason of war circumstances not including the destruction of the premises or serious damage thereto, and the licence has been suspended accordingly, then if the holder of the licence satisfies the Commissioners that at any time during the suspension of the licence, whether before or after the passing of this Act, the premises have been affected by war circumstances consisting of the destruction thereof or serious damage thereto, the Commissioners shall certify accordingly ; and where a certificate is given under this subsection the provisions of the said section ten and the Sixth Schedule to the said Act shall, as respects the period after the time when the destruction or damage occurred during which the licence is in suspense, have effect as if the certificate by virtue of which the licence was suspended had certified that the war circumstances to which it related included the destruction of the premises, or serious damage thereto.

(2) This section shall be construed as one with the said section ten.