SUPPLIED FOR THE PUBLIC SERVICE

CHAPTER 46.

An Act to restrict the Supply and Sale of Immature Spirits. [19th May 1915.]

A.D. 1915.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Restriction on delivery for the purposes of home consumption of immature spirits.

1.—(1) No British or foreign spirits shall be delivered for home consumption unless they have been warehoused for a period of at least three years:

Provided that—

(*a*) this restriction shall not apply to spirits delivered for purposes for which they may for the time being be delivered free of duty or to mixtures, compounds or preparations which have been charged to duty in respect of the spirit contained in them or used in their preparation or manufacture; and

(*b*) subject to the payment of such duties (if any) as Parliament may determine, and to compliance with such conditions as the Commissioners of Customs and Excise may impose, this restriction shall not apply—

(i) to spirits delivered to a licensed rectifier, to a manufacturing chemist, or to a manufacturer of perfumes, for use in their manufactures, or to other persons licensed by the Commissioners of Customs and Excise; or

(ii) to spirits delivered for scientific purposes; or

(iii) to imported Geneva and perfumed spirits and foreign liqueurs; and

(*c*) subject to the payment of such duties (if any) as Parliament may determine and to compliance with such conditions as the Commissioners of Customs

A.D. 1915.

and Excise may impose, this restriction shall not apply for a period of one year after the commencement of this Act—

(i) to spirits of any sort delivered for home consumption, if they have been warehoused for a period of at least two years; or

(ii) to imported rum delivered for home consumption, if it has been warehoused for a period of at least nine months; and

(*d*) any period which, in the case of imported spirits is shown to the satisfaction of the Commissioners of Customs and Excise to have elapsed between the dates of distillation and importation shall be treated, for the purposes of this Act, as a period during which the spirits have been warehoused.

(2) Nothing contained in this section shall interfere with the supply of rectified spirits of wine for the purpose of making medicines to registered medical practitioners, to hospitals, and to persons, firms, and bodies corporate entitled to carry on the business of a chemist and druggist.

(3) If any person procures, or attempts to procure, the delivery of spirits in contravention of this Act, or acts in contravention of or fails to comply with any conditions imposed by the Commissioners of Customs and Excise in pursuance of this Act, he shall be liable to a customs or excise penalty, as the case may be, of one hundred pounds; and any spirits in respect of which the offence has been committed shall be forfeited.

Existing contracts.

2. Where any existing contracts are interfered with by this Act the contractors shall to the extent of such interference be relieved therefrom.

Short title.

3. This Act may be cited as the Immature Spirits (Restriction) Act, 1915.

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