



Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 ^{F1F2}

1972 CHAPTER 11

N.I.

An Act to consolidate various enactments relating to certain transferred excise duties and for purposes connected therewith. [23rd March 1972]

F1 1957 c.19 (NI)
F2 Functions transferred SR 1999/481

PART I ^{F3} **N.I.**

ADMINISTRATION

F3 1957 c.19 (NI)

1 Ministry of Finance to manage transferred excise duties. **N.I.**

- (1) The Ministry of Finance (in this Act referred to as “the Ministry”) shall be charged with the duty of collecting, recovering, accounting for and otherwise managing the revenues of all transferred excise duties.
- (2) In this Act, “transferred excise duties” means the several excise duties and excise licence duties dealt with in Parts III to ^{F4} V] and “transferred excise licences” means the several excise licences dealt with in Parts IV ^{F4} and V].

F4 1974 c.39

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

2 Assistance to be rendered by police. **N.I.**

^{F5} Every member of the Royal Ulster Constabulary shall assist in the enforcement of the law relating to transferred excise duties.

F5 1972 c.10 (NI)

3 Power to hold inquiries. **N.I.**

- (1) The Ministry may hold or cause to be held such inquiries as it considers necessary or desirable for the purpose of any matter arising out of the performance by the Ministry of any of its functions in relation to any transferred excise duty.
- (2) The persons holding any such inquiry may require—
 - (a) any person, subject to the tender of the reasonable expenses of his attendance, to attend as a witness and give evidence or to produce any document in his possession or under his control which relates to any matter in question at the inquiry and is such as would be subject to production in a court of law;
 - (b) evidence to be given on oath, and for that purpose may administer oaths.
- (3) If any person fails without reasonable excuse to comply with any such requirements as aforesaid, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £5.
- (4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Ministry may direct.

4 Unlawful assumption of character of officer, etc. **N.I.**

^{F6} If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of an authorised officer carrying out functions relating to any transferred excise duty, he shall be guilty of an offence and shall, in addition to any other punishment to which he may have rendered himself liable, be liable—

- (a) on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding^{F7} level 3 on the standard scale], or to both;
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to^{F7} an unlimited fine], or to both.

F6 1972 c.10 (NI)

F7 1984 NI 3

5 Failure to surrender warrant, etc. **N.I.**

- ^{F8}(1) If any person to whom a warrant or other written authority relating to any transferred excise duty has been issued by the Ministry is required by the Ministry to deliver up or account to the satisfaction of the Ministry for that warrant or authority and fails to do so within such period as may be specified in the requirement, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £20.

Status: Point in time view as at 01/01/2006.

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- (2) If his failure continues after such conviction, he shall be guilty of a further offence and shall be liable on summary conviction to a fine not exceeding £5 for every day on which his failure so continues.

F8 1972 c.10 (NI)

6 Bribery and collusion. **N.I.**

^{F9}(1) If any authorised officer—

- (a) directly or indirectly asks for or takes in connection with any of his duties as such officer any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Ministry is or may be defrauded or which is otherwise unlawful, being an act or thing relating to any transferred excise duty;

he shall be guilty of an offence.

(2) If any person—

- (a) directly or indirectly offers or gives to any authorised officer any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward; or
- (b) proposes or enters into any agreement with any authorised officer;

in order to induce that officer to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Ministry is or may be defrauded or which is otherwise unlawful, being an act or thing relating to any transferred excise duty, or otherwise to take any course contrary to his duty as such authorised officer, that person shall be guilty of an offence.

(3) Any person committing an offence under this section shall be liable on summary conviction to a fine not exceeding £500.

F9 1972 c.10 (NI)

7 Obstruction of officers, etc. **N.I.**

^{F10} If any person—

- (a) obstructs, hinders, molests or assaults any authorised officer engaged in carrying out any function relating to any transferred excise duty, or any person acting in aid of that officer; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under this Act, or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys any thing so liable to forfeiture, or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture; or
- (d) prevents the lawful apprehension of any person by an authorised officer, or rescues any person lawfully apprehended by an authorised officer;

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he shall be guilty of an offence and shall be liable—

- (i) on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding^[F11] level 3 on the standard scale], or to both;
- (ii) on conviction on indictment, to imprisonment for a term not exceeding two years or to^[F11] an unlimited fine], or to both.

F10 1972 c.10 (NI)

F11 1984 NI 3

8 Expenses. **N.I.**

Any expenses incurred by the Ministry, or by any other department acting on behalf of and with the approval of the Ministry, in carrying this Act into effect may be defrayed out of money provided by Parliament.

PART II ^{F12} **N.I.**

TRANSFERRED EXCISE LICENCES—GENERAL PROVISIONS

F12 1957 c.19 (NI)

9 Transferred excise licences. **N.I.**

- (1) A transferred excise licence shall be in such form and contain such particulars as the Ministry may direct and may be issued by the Ministry, or by any person authorised in that behalf by the Ministry, on payment of the appropriate duty to the Ministry or to such authorised person.
- (2) Where under this Act a transferred excise licence is required by the licensee for using or keeping or having in his possession or custody any article (including any animal or thing whatsoever), such licence may extend to more than one such article so long as the duty paid for that licence is the aggregate of the amounts which would be paid as duty if separate licences were issued for each article.
- (3) A transferred excise licence for the carrying on of a trade shall be issued in respect of one set of premises only, and separate licences for the same trade may be issued to the same person in respect of each of two or more sets of premises so long as duty at the full rate is paid on each separate licence.
- (4) A transferred excise licence may be issued to a partnership firm or to an incorporated body.
- (5) Where a trade for the carrying on of which a transferred excise licence is required is carried on at any set of premises by two or more persons in partnership, not more than one licence shall be required to be taken out by those persons in respect of those premises in any one licence year.
- (6) Without prejudice to any other requirement as to the production of licences contained in this Act, if any person who is the holder of a transferred excise licence to carry on any trade fails to produce his licence for examination within three days after being so

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requested by an authorised officer, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £20.

10 Payment for transferred excise licences by cheque. N.I.

- ^{F13}(1) The Ministry may, if it considers fit, issue a transferred excise licence upon receipt of a cheque for the amount of duty payable thereon.
- (2) Where a transferred excise licence is issued to any person upon receipt of a cheque and the cheque is subsequently dishonoured, the licence shall be void as from the date of its issue and the Ministry shall send to that person, by registered letter or the recorded delivery service, addressed to him at the address given by him when applying for the licence, a notice requiring him to deliver up the licence within seven days from the date when the notice was posted, and, if that person fails to do so, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding, in the case of a gaming machine licence, £500 or, in any other case, £50.

F13 1972 c.10 (NI)

11 Transfer and removal of transferred excise trades and licences. N.I.

- (1) Subject to any provision of this Act, where a holder of a transferred excise licence to carry on any trade dies or where the holder of such a licence in respect of any premises specified therein leaves those premises, the Ministry may transfer that licence in such manner as it considers fit, without any additional payment, to some other person for the remainder of the period for which the licence was issued.
- (2) Subject to any such provision as aforesaid, where any person who holds a transferred excise licence in respect of any premises removes his trade to other premises at which it may be lawfully carried on, the Ministry may authorise in such manner as it considers fit the carrying on, without any additional payment, of that trade at those other premises for the remainder of the period for which the licence was issued.
- (3) Nothing in this section shall affect the provisions of section 6 of the Pawnbrokers Act (Northern Ireland) 1954 .

12 Saving for statutory requirements for issue, transfer and removal. N.I.

^{F14} Notwithstanding any other provision of this Act, where by this Act or by any other enactment the authorisation of any court or other authority or the production of any certificate is required for the issue or transfer of a transferred excise licence, or for the removal of the trade authorised by a transferred excise licence, that licence shall not be issued or transferred, nor shall the removal of that trade be authorised by the Ministry, unless it is shown to the satisfaction of the Ministry that the required authorisation or certificate has been duly granted.

F14 1972 c.10 (NI)

13 Records of transferred excise licences, inspection, etc. N.I.

- (1) ^{F15} The Ministry shall keep such records as it shall consider fit showing the names and addresses of persons to whom transferred excise licences have been issued.

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- (2) Any person having in force a licence under Part IV may, on payment of such fee as may be fixed in that behalf by the Ministry, inspect during normal office hours that part of the record kept by the Ministry which shows the names and addresses of persons to whom transferred excise licences have been issued under that Part.
- (3) The Ministry may, if it considers fit, publish in any one or more newspapers or otherwise a list of the names, addresses and other particulars of the persons to whom any transferred excise licences have been issued.

F15 1972 c.10 (NI)

14 Issue and duration of transferred excise licences. **N.I.**

- (1) Except where any provision of this Act or of any other enactment specifically provides to the contrary, transferred excise licences shall—
 - (a) not be issued upon payment of a less sum than the appropriate duty for a full year;
 - (b) come into force upon the date specified in the licence as the date of the coming into force thereof or, if such a date is not so specified, upon such date as the Ministry may direct;
 - (c) not be transferable; and
 - (d) not be issued for a longer period than one year.
- (2) Notwithstanding anything contained in subsection (1)(b), it shall not be a defence to any prosecution for an offence under section 29 for the person charged to produce a licence obtained subsequent to the commission of the offence.

15 Power to require transferred excise trader to display sign. **N.I.**

- (1) Regulations made by the Ministry may require any person holding a transferred excise licence authorising him to carry on a trade to affix to and maintain at the premises specified in his licence, in such form and manner and containing such particulars as may be specified in the regulations, a notification of the person to whom, and the purpose for which, the licence is issued.
- (2) Any person who acts in contravention of any of the provisions of any regulations made under subsection (1) shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £25.
- (3) If any person not duly licensed to carry on a trade for which a transferred excise licence is required affixes to any premises any sign or notice purporting to show that he is so licensed, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £25.
- (4) The provisions of this section shall have effect in addition to and not in derogation of any other provision requiring any person carrying on a trade to display a sign or keep his name over his premises.

PART III (ss. 16#26) rep. by 1986 c. 41

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

F16 PART IV N.I.

GAME AND GAME DEALERS' LICENCES

F16 Pt. IV (ss. 27-42) ceased to have effect (13.6.2011) by virtue of [Wildlife and Natural Environment Act \(Northern Ireland\) 2011 \(c. 15\)](#), [ss. 35, 40\(1\)](#); S.R. 2011/215, [art. 2](#)

N.I.

LICENCES TO KILL OR TAKE GAME

27 Game licence duty. N.I.

There shall be charged and paid on every licence issued under this Part to kill or take game (in this Part referred to as a “game licence”) an excise duty calculated as follows—

- (a) for a whole-year licence £6
- (b) for a part-year licence taken out on or after the 1st November £4
- (c) for a part-year licence taken out on or after the 1st August—
 - (i) to expire on the 31st October in the same year £4
 - (ii) to cover a continuous period of not more than fourteen days as specified in the licence £2

28 Duration of game licence. N.I.

- (1) A game licence issued under section 27(c)(ii) shall come into force and shall expire on the dates specified in the licence.
- (2) Save as provided in relation to licences issued under section 27(c), a game licence shall expire on 31st July next following the date on which it was issued.
- (3) If the holder of a game licence is convicted of an offence under section 30 of the Game Act 1831, that licence shall, as from the date of such conviction, be void.

29 Penalty for killing or taking game without a game licence. N.I.

- (1) Save as provided by this section, any person who—
 - (a) kills or takes any game; or
 - (b) uses any dog, gun, net or engine for the killing or taking of game;
 without having in force a game licence shall, in addition to any other offence he may thereby commit, be guilty of an offence under this section and shall be liable on summary conviction to a fine not exceeding £50.
- (2) This section shall not operate so as to require any member of the Royal Family to take out a game licence.
- (3) The following persons or any of them shall not, by reason only of being so engaged, be guilty of an offence under this section—
 - (a) any person engaged in aiding or assisting in the killing or taking of game by the order and under the immediate direction of, and for the use only of,

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a person who has in force a game licence, where any dog, gun, net or other engine, then being lawfully used, belongs to the licence-holder;

- (b) any person engaged in the killing or taking of snipe or wild duck;
- [^{F17}(c) any occupier of any land, or any person authorised by him, engaged in the killing or taking of ground game on that land;]
- (d) any person engaged in the killing or pursuing of hares by coursing with greyhounds or by hunting with beagles or other hounds;
- (e) any person engaged in the killing or pursuing of deer by hunting with hounds;
- (f) any owner or occupier of any inclosed land, or any person acting by his direction or permission, engaged in the killing or taking of deer on such land.

F17 2002 c. 2 (NI)

30 Power of inspection of game licences. **N.I.**

- (1) Any authorised officer may require any person appearing to him to act in contravention of any of the provisions of this Part to produce his game licence for inspection.
- (2) If any such person fails or refuses to produce a proper licence and to permit the authorised officer to inspect it, the authorised officer shall require that person to give his name and address, and that person shall thereupon give his name and address to the authorised officer.
- (3) If any person contravenes any of the provisions of this section, he shall, in addition to any other offence he may thereby commit, be guilty of an offence under this section and shall be liable on summary conviction to a fine not exceeding £50.
- (4) An authorised officer may arrest any person who acts in contravention of any of the provisions of this section, and, if the authorised officer making the arrest is not a member of the Royal Ulster Constabulary, may deliver such person forthwith into the custody of a member of the Royal Ulster Constabulary to be dealt with according to law.
- (5) Where any person is found using on any land any dog, gun, net or other engine for the killing or taking of game, the owner or occupier of that land, or any person producing a game licence in force under this Part, may exercise, in relation to the person so found, the powers conferred by this section on an authorised officer.

31 Authorised officers may enter on land. **N.I.**

An authorised officer may enter, and remain so long as may be necessary, on any land for the purpose of requiring the production of any game licence or of making any other demand referred to in section 30.

32 Game licences taken out in Great Britain available in Northern Ireland. **N.I.**

- (1) Subject to the provisions of this section, a game licence in force under the provisions of any of the enactments for the time being in force in Great Britain which correspond to the foregoing provisions of this Part shall, without further payment of duty, be available in Northern Ireland.

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- (2) If the rates of duty chargeable respectively on game licences taken out in Northern Ireland are higher than the rates of duty chargeable respectively for game licences taken out in Great Britain, any such licence taken out in Great Britain shall not be available in Northern Ireland until the difference between the rate of duty payable in Great Britain and the rate of duty payable in Northern Ireland has been paid to the Ministry.
- (3) This section shall continue in operation so long only as the corresponding concession with respect to the availability in Great Britain of game licences taken out in Northern Ireland continues to have effect, and a declaration made by the Governor in Council that the corresponding concession has ceased or will cease to have effect as from a date specified in the declaration shall, for the purposes of this section, be conclusive evidence of the facts stated therein.
- (4) For the purposes of this Act, a game licence taken out in Great Britain and available in Northern Ireland shall be deemed to be a game licence issued under this Part.

N.I.

GAME DEALERS' LICENCES

33 Game dealer's licence duty. N.I.

There shall be charged and paid on every game dealer's licence an excise duty of £4.

34 Duration of game dealer's licence. N.I.

A game dealer's licence shall expire on the 1st July next following the date on which it is issued.

35 Penalty for certain dealings in game without a game dealer's licence. N.I.

- (1) Save as provided by subsections (2) to (5), a person who is not a licensed game dealer shall not—
 - (a) carry on the business of a game dealer; or
 - (b) expose for sale or agree or offer to sell, or sell, any game;
 - (c) agree or offer to buy, or buy, any game, otherwise than from a licensed game dealer.
- (2) An innkeeper, or the proprietor of any hotel or restaurant, may sell for immediate consumption on his premises any game which he has lawfully procured.
- (3) Any person having in force a game licence for a whole year may, at any place, agree or offer to sell, or sell, to any licensed game dealer game which he has lawfully killed or taken, or of which he is otherwise lawfully in possession.
- (4) Any occupier of land may, at any place, agree or offer to sell, or sell, to any licensed game dealer any ground game killed or taken on that land by him, or by any person^[F18] authorised by him to kill and take ground game].
- (5) The buying or selling of game by any employee or partner of a licensed game dealer acting in the usual course of the business of, and on behalf of or in association with,

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that licensed game dealer shall be deemed not to be a contravention of this section if it would have been lawful had it been transacted by the licensed game dealer himself.

- (6) If any person acts in contravention of any of the provisions of this section, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50, but it shall be a defence for a person charged under subsection (1)(c) to prove that the charge relates to a transaction entered into by him in good faith at premises at which a board, purporting to be the board of a licensed game dealer, was displayed.

F18 2002 c. 2 (NI)

36 Certificate required for issue of game dealer's licence. N.I.

- (1) A game dealer's licence shall not be issued except to a person who holds a certificate, granted in accordance with the provisions of this section by a court of summary jurisdiction acting for the petty sessions district in which the premises in respect of which the licence is to be issued are situate, authorising the issue of a licence to that person, and a separate certificate shall be required in respect of each separate licence.
- (2) Any game dealer's licence issued in contravention of this section shall be void.
- (3) Every certificate granted to a game dealer shall show his true name and address and the address of the premises at which he is authorised by the certificate to obtain a licence to carry on business as such.
- (4) A certificate shall come into force on the date on which it is granted and shall expire on the next following 1st July.
- (5) Magistrates' courts rules may make provision with respect to the procedure to be followed in making application for certificates and with respect to—
- (a) the giving of notices of intention to make an application;
 - (b) the persons entitled to be represented at the hearing of the application;
 - (c) the form of certificate to be granted.
- (6) A court of summary jurisdiction shall not refuse to grant a certificate under this section except on some one or more of the following grounds—
- (a) that satisfactory evidence has not been produced of the good character of the applicant;
 - (b) that satisfactory evidence has been produced that the applicant is not a fit and proper person to hold a certificate;
 - (c) that the applicant has not complied with the provisions contained in magistrates' courts rules with respect to applications for certificates.
- (7) Any person aggrieved by the refusal of a court of summary jurisdiction to grant a certificate under this section may appeal to a county court in the manner provided by^{F19} Part XII of the Magistrates' Courts (Northern Ireland) Order 1981].

F19 1981 NI 26

Status: Point in time view as at 01/01/2006.

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37 Restrictions to be observed by licensed game dealers. N.I.

- (1) A licensed game dealer shall not agree or offer to buy, or buy, any game otherwise than from another licensed game dealer, or from a person having in force a game licence for a whole year, or, in the case of ground game, from the occupier of the land on which the ground game was killed or taken^{F20}
- (2) The restrictions imposed by subsection (1) shall not apply to the buying by a licensed game dealer of game lawfully imported, or to be imported, into Northern Ireland from a place outside Northern Ireland.
- (3) A licensed game dealer shall not expose for sale, or sell, any game otherwise than at the premises specified in his licence and at which a board is displayed by him in accordance with the provisions of section 38.
- (4) If any licensed game dealer or other person acts in contravention of any of the provisions of this section, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50.

F20 2002 c. 2 (NI)

38 Game dealer to display sign, etc. N.I.

- (1) A licensed game dealer shall, so long as his licence is in force, display on the outside of the premises specified in the licence a board showing (in clear and legible characters) his full name together with the words “Licensed to deal in game”.
- (2) A licensed game dealer shall not display such board otherwise than at the premises specified in his licence.
- (3) A person who is not a licensed game dealer shall not assume or pretend by—
 - (a) displaying any such board; or
 - (b) exhibiting any certificate; or
 - (c) any other device or pretence;to be a licensed game dealer, or act in any manner calculated to induce other persons to believe that he is a licensed game dealer.
- (4) Any licensed game dealer or other person who acts in contravention of any of the provisions of this section shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50.

39 Revocation of game dealer's licence on conviction for certain offences. N.I.

- (1) If any licensed game dealer is convicted of an offence under section 3 of the Game Preservation Act (Northern Ireland)^{M1}1928 or under this Part, the court by which he is convicted may, in addition to any other penalty, order his licence, and any other game dealer's licence held by him, to be revoked; and, where such an order is made, any licence to which it relates shall be void as from the date of the order.
- (2) If, within five years after a conviction for any such offence, a licensed game dealer is again convicted of any such offence, his licence shall thereupon become void, and he shall be incapable of holding a game dealer's licence for a period of five years from the date of such later conviction.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

Marginal Citations

M1 1928 c. 25

40 Application of sections 33 to 39 to wild birds. **N.I.**

Sections 33 to 39 shall apply to dealings in wild birds as they apply to dealings in game, and, accordingly, references therein to game shall be construed as including references to such birds.

N.I.

GENERAL

41 Savings for Part IV. **N.I.**

Nothing in this Part shall—

- (a) entitle any person to use, carry or have in his possession, custody or control any gun, or to use any net, snare or other engine for the killing or taking of game, contrary to any provision contained in, or having effect under, any other enactment; or
- (b) affect the rights of occupiers of land under the Ground Game^[F21] Act 1880; or
- (c) operate to impose any penalty on the killing, taking, buying or selling, or exposing for sale, of any rabbits; or
- (d) affect the sale, pursuant to a direction of a resident magistrate under the Poaching Prevention Act 1862, of any game which has been forfeited, or penalise a purchaser at such a sale.

F21 2002 c. 2 (NI)

42 Interpretation of Part IV. **N.I.**

In this Part—

“game” means any game whatsoever and includes any hare, pheasant, partridge, woodcock, snipe, quail, landrail, grouse or deer;

Definition rep. by 2002 c. 2 (NI)

“gun” means a gun or firearm of any description and includes an air gun or any other kind of gun from which any shot, bullet or other missile can be discharged.

PART V (ss. 43#48) rep. by 1985 c. 54

PART VI (ss. 49#53) rep. by 1974 c. 39

PART VII (ss. 54#57) rep. by 1974 c. 39

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PART VIII ^{F22} **N.I.**

GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

F22 1957 c.19 (NI)

58 Arrest of offenders. **N.I.**

^{F23}(1) If any person (in this section referred to as “the offender”) is found committing, or is suspected upon reasonable grounds of having committed, any offence which under this Act is punishable with imprisonment or with a fine of £50 or more, the following provisions shall have effect—

- (a) an authorised officer may require the offender to do either or both of the following things—
 - (i) desist from such offence;
 - (ii) give his name and address;
- (b) if the offender, after being so required, wilfully continues such offence or fails or refuses to give his name and address, or gives a name and address which the authorised officer has reason to suspect is not the offender's true name and address, the authorised officer may arrest the offender;
- (c) where the offender is arrested under this section by an authorised officer who is not a member of the Royal Ulster Constabulary, that officer shall as soon as possible deliver the offender into the custody of a member of the Royal Ulster Constabulary to be dealt with according to law.

(2) Where it is not practicable to arrest the offender as aforesaid at the time of the commission of the offence, or where the offender having been then or subsequently arrested for that offence has escaped, he may be arrested by an authorised officer at any time before the expiration of the period within which proceedings may be instituted against him and may be proceeded against accordingly.

(3) The provisions of this section are in addition to and not in derogation of any other provision of this Act or of any enactment or any rule of law authorising the arrest of offenders.

F23 1972 c.10 (NI)

59 Institution of proceedings. **N.I.**

^{F24}(1) Any transferred excise duty payable by any person may, if the amount thereof is less than £100, be recovered, without prejudice to any other means of recovery, by the Ministry summarily as a civil debt.

(2) Proceedings for an offence under this Act shall not be instituted except by or with the consent of the Ministry or the Attorney-General.

(3) Any proceedings under this Act instituted in a court of summary jurisdiction may be commenced in the name of an authorised officer.

(4) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced, those proceedings may be continued by any other authorised officer.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

Subs.(5) rep. by 1975 c.59

F24 1972 c.10 (NI)

60 Service of process. **N.I.**

- ^{F25}(1) Any summons or other process issued for the purpose of any proceedings under this Act shall be deemed to have been duly served on the person to whom it is addressed if it is—
- (a) delivered to him personally; or
 - (b) left at his last known place of abode or business or, in the case of a body corporate, at its registered or principal office; or
 - (c) left on board any vessel or aircraft to which he may belong or have lately belonged.
- (2) Any summons, notice, order or other document issued for the purposes of any proceedings under this Act, or of any appeal (including an appeal by way of case stated) from the decision of the court in any such proceedings, may be served by an officer of the Ministry.
- (3) This section shall not apply in relation to proceedings instituted in the High Court.

F25 1972 c.10 (NI)

61 Proceedings for offences. **N.I.**

- (1) Notwithstanding anything contained in^{F26} Article 19(1) of the Magistrates' Courts (Northern Ireland) Order 1981], proceedings for an offence under this Act [^{F27}, other than under section 4, 7 or 70,] may be commenced at any time within the period of six months from the date on which evidence, sufficient in the opinion of the Ministry to justify a prosecution for the offence, comes to its knowledge, or within the period of twelve months after the commission of the offence, whichever period last expires.
- (2) For the purposes of subsection (1), a certificate purporting to be signed by the Minister or a secretary or assistant secretary of the Ministry as to the date on which such evidence as aforesaid came to the knowledge of the Ministry shall be conclusive evidence thereof.

F26 1981 NI 26

F27 1980 NI 6

62 Joint offenders. **N.I.**

^{F28} Where liability for any offence under this Act is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally as the Ministry may consider fit.

F28 1972 c.10 (NI)

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

63 Provisions as to imprisonment. **N.I.**

Where under any enactment a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a fine, or of the default of a sufficient distress to satisfy the amount of that fine, for a term in addition and succession to a term of imprisonment imposed for the same offence as the fine, then, in relation to a sentence for an offence under this Act, the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding fifteen months.

64 General provisions as to offences and fines. **N.I.**

^{F29}(1) Where under this Act a punishment is prescribed for any offence or for any contravention of any regulation, direction, condition or requirement made, given or imposed under this Act, and any person is convicted in the same proceedings of more than one such offence or contravention, that person shall be liable to that punishment for each such offence or contravention of which he is so convicted.

(2) Where an offence under this Act which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

F29 [1972 c.10 \(NI\)](#)

65 Power of Ministry to mitigate fines, etc. **N.I.**

^{F30} The Ministry may, as it considers fit—

- (a) stay or compound any proceedings for an offence under this Act; or
- (b) after judgment, mitigate or remit any fine imposed under this Act; or
- (c) order the discharge or release of any person who has been imprisoned for any offence under this Act or for non-payment of a sum adjudged to be paid or awarded in relation to such an offence or in default of a sufficient distress to satisfy such a sum.

F30 [1972 c.10 \(NI\)](#)

66 Proof of certain matters. **N.I.**

^{F31} An averment in any process in proceedings under this Act that—

- (a) those proceedings were instituted with the consent of the Ministry or of the Attorney-General; or
- (b) any person is or was an authorised officer; or
- (c) at the time any offence under this Act is alleged to have been committed, the relevant transferred excise licence had not been issued to the person charged with the offence; or
- (d) the Ministry has or has not been satisfied as to any matter as to which it is required by any provision of this Act to be satisfied;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

shall, until the contrary is proved, be sufficient evidence of the matter in question.

F31 1972 c.10 (NI)

PART IX ^{F32} N.I.

MISCELLANEOUS AND GENERAL

F32 1957 c.19 (NI)

67 Agent to produce authority. N.I.

^{F33} Where any person requests an authorised officer to transact with him on behalf of any third party any business in connection with any transferred excise duty, the authorised officer may refuse to transact that business with him unless written authority from the third party is produced in such form as the Ministry may direct.

F33 1972 c.10 (NI)

68 Power to pay rewards. N.I.

^{F34} The Ministry may pay rewards in respect of any service which appears to it to merit reward rendered to it by any person in relation to any transferred excise duty.

F34 1972 c.10 (NI)

69 Untrue declarations, etc. N.I.

^{F35}(1) If any person—

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Ministry or to any authorised officer, any declaration, notice, certificate or other document whatsoever; or
- (b) makes any statement in answer to any question put to him by an authorised officer which he is required by or under any enactment to answer;

being a document or statement produced or made by him or on his behalf for any purpose of any transferred excise duty, which is untrue in any material particular, he shall be guilty of an offence.

- (2) Where, by reason of any such document or statement as is mentioned in subsection (1), the full amount of any duty payable is not paid or any overpayment is made in respect of any allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be a civil debt which is recoverable summarily by the Ministry.
- (3) Without prejudice to subsection (2), where any person who commits an offence under this section does so either knowingly or recklessly, he shall be guilty of an offence and shall be liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding one year or to a fine not exceeding^{F36} level 5 on the standard scale], or to both;

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to^{F36} an unlimited fine], or to both.
- (4) Without prejudice to subsection (2), where any person commits an offence under this section in such circumstances that he is not liable under subsection (3), he shall be liable on summary conviction to a fine not exceeding^{F36} level 3 on the standard scale].

F35 1972 c.10 (NI)

F36 1984 NI 3

70 Counterfeiting documents, etc. **N.I.**

If any person—

- (a) counterfeits or falsifies any document which is required by or under this Act or which is used in the transaction of any business relating to any transferred excise duty; or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any authorised officer for the verification of such a document or for any other purpose relating to any transferred excise duty;

he shall be guilty of an offence and shall be liable—

- (a) on summary conviction, to imprisonment for a term not exceeding one year or to a fine not exceeding^{F37} level 5 on the standard scale], or to both;
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to^{F37} an unlimited fine], or to both.

F37 1984 NI 3

71 Provisions as to stamps. **N.I.**

(1) A person shall not—

- (a) make, knowingly utter, deal in or sell any facsimile, imitation or representation, whether on paper or otherwise, of any stamp used for denoting any transferred excise duty (in this section referred to as a “fictitious stamp”) or knowingly use for any purpose of any transferred excise duty any fictitious stamp; or
- (b) have in his possession, unless he shows a lawful excuse, and fictitious stamp; or
- (c) make or, unless he shows a lawful excuse, have in his possession any die, plate, instrument or materials for making any fictitious stamp.

(2) If any person acts in contravention of any of the provisions of subsection (1), he shall be guilty of an offence and shall be liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding £100, or to both.

(3) Any stamp, die, plate, instrument or materials found in the possession of any person in contravention of subsection (1) may be seized by any authorised officer and shall be forfeited to the Ministry.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

- (4) The provisions (including the penal provisions) of the Stamp Duties Management Act 1891 shall apply to the stamps used for denoting any transferred excise duty.

72 Regulations. **N.I.**

- (1) The Ministry may make regulations providing for any matter in regard to which regulations may be made under this Act and generally for the purposes of carrying this Act into effect.
- (2) ^{F38} . . . ^{F39} . . . all regulations under this Act shall be subject to negative resolution.

F38 1986 c. 41

F39 1985 c. 54

73 Exclusion of 1979 c.2 **N.I.**

None of the provisions of [^{F40} the Customs and Excise Management Act 1979] shall apply to any transferred excise duty.

F40 1979 c.2 s.177(1)

74 Interpretation. **N.I.**

^{F41} In this Act—

“authorised officer” includes—

- (a) any officer of the Ministry and any member of the Royal Ulster Constabulary engaged in carrying out any function relating to any transferred excise duty; or
- (b) any other person appointed or authorised by the Ministry to discharge any such function;

Definition rep. by 1985 NI 11

“the Ministry” has the meaning assigned to it by section 1(1);

“trade” includes “business”;

“transferred excise duties” and “transferred excise licences” have the meanings assigned to them by section 1(2).

F41 1972 c.10 (NI)

S.75, with Schedule 4, effects amendments

76 Repeals and savings. **N.I.**

Subs.(1), with Schedule 5, effects repeals

- (2) Notwithstanding the repeal by this Act of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1953
- (a) the provisions of the Game Act 1831 extended by section 13 of the Game Licences Act 1860 shall continue to apply in Northern Ireland as they did before the passing of this Act; and

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed). (See end of Document for details)

- (b) the amendments made to the Game Preservation Act (Northern Ireland) 1928 by entry 3 in Schedule 3 to the said Act of 1953 shall continue to have effect.

77 Short title and commencement. N.I.

This Act may be cited as the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 ... *Commencement* ...

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the *Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)*. (See end of Document for details)

N.I.

Schedules 1, 2 rep. by 1986 c. 41

N.I.

Schedule 3 rep. by 1985 c. 54

N.I.

Schedule 4—Amendments

N.I.

Schedule 5—Repeals

Status:

Point in time view as at 01/01/2006.

Changes to legislation:

There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed).