



Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)

1972 CHAPTER 11

PART IX ^{F1}

MISCELLANEOUS AND GENERAL

F1 [1957 c.19 \(NI\)](#)

F1 [1957 c.19 \(NI\)](#)

F1 Functions transferred SR 1999/481

67 Agent to produce authority.

^{F2} 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.

F2 [1972 c.10 \(NI\)](#)

68 Power to pay rewards.

^{F3} 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.

F3 [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Status: Point in time view as at 01/01/2006.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are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), PART IX. (See end of Document for details)

69 Untrue declarations, etc.

^{F4}(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^{F5} 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^{F5} 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^{F5} level 3 on the standard scale].

F4 1972 c.10 (NI)

F5 1984 NI 3

70 Counterfeiting documents, etc.

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^{F6} 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^{F6} an unlimited fine], or to both.

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F6 1984 NI 3

71 Provisions as to stamps.

- (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.
- (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.

- (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) ^{F7} . . . ^{F8} . . . all regulations under this Act shall be subject to negative resolution.

F7 1986 c. 41
F8 1985 c. 54

73 Exclusion of 1979 c.2

None of the provisions of [^{F9} the Customs and Excise Management Act 1979] shall apply to any transferred excise duty.

F9 1979 c.2 s.177(1)

74 Interpretation.

^{F10} In this Act—
“authorised officer” includes—

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- (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).

F10 1972 c.10 (NI)

S.75, with Schedule 4, effects amendments

76 Repeals and savings.

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
 - (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.

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.

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