



Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)

1972 CHAPTER 11

PART I ^{F1}

ADMINISTRATION

3 Power to hold inquiries.

- (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.

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

F1 [Functions transferred SR 1999/481](#)

Status:

Point in time view as at 01/01/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), Section 3.