



Finance Act 1963

1963 CHAPTER 25

PART I

CUSTOMS AND EXCISE

1 Amendments as to surcharges and rebates in respect of revenue duties

- (1) The period after which orders of the Treasury under section 9 of the Finance Act 1961 may not be made or continue in force (which by section 1(3) of the Finance Act 1962 was extended until the end of August 1963) shall extend until the end of August 1964 or such later date as Parliament may hereafter determine.
- (2) In reckoning, in the case of such an order of which the effect is—
 - (a) to reduce or further reduce duty, or
 - (b) to revoke or reduce an increase of duty,the period of twenty-one days specified in paragraph 2(2) of Schedule 3 to the Finance Act 1961 (orders to cease to have effect unless approved by the Commons House within twenty-one days after being made), no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the Commons House is adjourned for more than four days.

2 Information as to gaming

- (1) The following provisions of this section shall have effect to provide information for determining whether, and in what manner and to what extent, it is expedient to impose taxation in respect of gaming.
- (2) Any person not exempted from the operation of this subsection who in the year ending with July 1963 provided facilities for gaming, otherwise than on private premises and on a domestic occasion, shall before the end of August 1963 notify that fact to the Commissioners.
- (3) Any person not exempted from the operation of this subsection who in the year ending with July 1964 provides facilities for gaming, otherwise than as aforesaid, shall unless

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he has previously given a notification under this or the foregoing subsection notify the Commissioners, within one month after the date on which he provides the facilities, of the fact that he has provided them.

- (4) Any person required to give a notification under the foregoing provisions of this section shall within such time and in such form as the Commissioners may require furnish the Commissioners with such information as to the provision or intended provision by him of facilities for gaming, the premises and nature of the gaming concerned, and other matters as the Commissioners may by notice in writing require.
- (5) Where any officer has reason to believe that facilities for gaming are being provided, otherwise than as aforesaid, by any person on any premises and are not being provided in such circumstances that the person providing them is exempted from the operation of subsection (3) of this section, and—
- (a) no notification has been given by that person under the foregoing provisions of this section, or
 - (b) if such a notification has been given, the person giving it has failed to comply with any requirement made on him under those provisions,
- the officer may (but by night only in the company of a constable) enter on and inspect the premises and search for and examine any apparatus capable of being used for gaming.
- (6) Any person who in the course of a trade or business manufactures, imports or deals in machines to be used for gaming (including such machines as are described in section 50(2) (amusement machines) of the Betting, Gaming and Lotteries Act 1963) shall, if required to do so by the Commissioners or an officer, furnish such information as may be so required as to his dealings in such machines and shall produce to the Commissioners or an officer any of his records relating to such dealings which he may be so required to produce.
- (7) The Treasury may by order made by statutory instrument direct that persons providing facilities for gaming who provide them only in such circumstances (whether related to the kind of gaming, the place or occasion at or on which the facilities are provided, or any other consideration) as may be prescribed by the order shall be exempted from the operation of subsections (2) and (3), or subsection (3), of this section ; and—
- (a) an order under this subsection may be varied or revoked by a subsequent order of the Treasury made by statutory instrument;
 - (b) if an exemption is revoked, anything which but for the exemption would have been required to be done before; the revocation (and has not been done) shall be done before the expiration of one month beginning with the revocation.

Any order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (8) The Commissioners, if satisfied in any case that there is good reason why anything required to be done by or under the foregoing provisions of this section cannot be, or was not, done within the time limited by or under those provisions, shall extend the time by such period as appears to them to be required.
- (9) Any person who fails to give the notification required by subsection (2) or (3) of this section, or to comply with any other requirement of the foregoing provisions of this section, shall be liable to a penalty of one hundred pounds, and if after conviction of a failure to furnish any particulars or information, or to produce any records, the failure

continues he shall be liable to a further penalty of ten pounds for each day on which it so continues.

(10) References in this section to the provision of facilities for gaming shall be construed as references to—

- (a) the provision of accommodation for the carrying on of gaming, or
- (b) the provision of apparatus to be used for gaming or the getting together of persons to take part in gaming,

or both, and references to facilities shall be construed accordingly, so however that a person shall not be treated for the purposes of the foregoing provisions of this section as a provider of any accommodation or apparatus if he provides it for a person who in turn provides it for other persons or another person.

(11) In this section "gaming" has the same meaning as in the Betting, Gaming and Lotteries Act 1963.

(12) A person receiving any entrance fee or subscription giving a right to use facilities for gaming shall be treated for the purposes of this section as providing such facilities.

3 Further reductions of customs duties on E.F.T.A. goods

As from the 4th April 1963, in the case of goods of Convention area origin within the meaning of the European Free Trade Association Act 1960—

- (a) the duties of customs charged on imported spirits (other than perfumed spirits), the duties of customs and drawbacks of those duties charged or allowed on beer (other than black beer of an original gravity of 1200 degrees or more) and the duties of customs charged on manufactured tobacco (other than Cavendish or Negrohead manufactured in bond) and on snuff and snuff work (including tobacco dust or powder and ground tobacco) shall be reduced to the level of the corresponding Commonwealth rates; and
- (b) the duties of customs charged on matches by section 4 of the Finance Act 1951 and on mechanical lighters by section 6 of the Finance Act 1928 shall be reduced to the level of the corresponding rates of excise duty,

and accordingly the Finance Act 1962 (which in section 2 thereof makes provision for reduced rates of the said duties and drawbacks in the case of such goods) shall have effect as from the 4th April 1963 as if for the reference in a provision thereof specified in the first column of Schedule 1 to this Act to an amount specified in relation thereto in the third column of that Schedule there were substituted a reference to the corresponding amount specified in relation thereto in the fourth column of that Schedule.

4 Matches

(1) As from the 1st September 1963—

- (a) the duties of customs and excise charged on matches by section 4 of the Finance Act 1951 shall be charged at the same rates for matches in containers holding not more than 30 matches as are charged by that section for matches in containers holding more than 30 matches, and accordingly, in subsection (1) of that section, paragraph (a) and in paragraph (b) the words " in containers in which there are more than 30 matches " shall cease to have effect; and
- (b) the duties of excise so charged shall be charged on matches sent out from a manufacturer's premises, and accordingly, in the said subsection (1), for the

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words " manufactured in the United Kingdom " there shall be substituted the words " sent out from the premises of a manufacturer of matches ".

- (2) As from the 1st September 1963, section 220(1) of the Act of 1952 (which empowers the Commissioners to make, in relation to matches, regulations for the protection of the revenue) shall be amended as follows, that is to say—
- (a) in paragraph (a), for the words " the place of their manufacture", there shall be substituted the words " the premises of a licensed manufacturer ";
 - (b) for paragraph (d) (allowance for matches to be exported or shipped as stores), there shall be substituted the following:—
 - “(d) for authorising the removal from the premises of a licensed manufacturer without payment of duty of matches removed for exportation or shipment as stores or for warehousing, or removed to other premises of that manufacturer or to premises of another licensed manufacturer of matches ;”;
 - (c) in paragraph (e) (number of matches to be notified on container in the case of imported matches) for the word " imported " there shall be substituted the word " any ".
- (3) In the case of any matches which, immediately before the 1st September 1963, were on the premises of a manufacturer of matches—
- (a) if excise duty on those matches was paid at any time before that date it shall, unless otherwise falling to be repaid, be set off against duty thereafter becoming payable in respect of the matches by virtue of subsection (1)(b) of this section ; or
 - (b) if not so paid, excise duty charged on those matches before that date shall be remitted, but without prejudice to any duty thereafter becoming payable by virtue of the said subsection (1)(b).

5 Repeal of television duty

Television duty shall not be chargeable, under section 2 of the Finance Act 1957, on a licence issued after the end of September 1963.

6 Brewers not for sale

- (1) No licence for the brewing of beer shall be required by a person who brews only for his own domestic use or for consumption by farm labourers employed by him in the actual course of their labour or employment and is not also a dealer in or retailer of beer; and the excise duty on beer shall not be chargeable on beer brewed by such a person.
- (2) An excise licence under section 125 of the Act of 1952 may be granted authorising the person to whom it is granted to brew beer not for sale and only for his own domestic use or for consumption by any persons employed by him in the actual course of their employment; and on every such licence there shall be charged a duty of four shillings.
- (3) The Act of 1952 shall have effect subject to the amendments specified in Schedule 2 to this Act, being amendments consequential on the foregoing provisions of this section.
- (4) Subsection (1) of this section, and subsection (3) thereof and Schedule 2 to this Act so far as they exempt from duty and from requirements as to licensing such persons as are specified in subsection (1) of this section, shall be deemed to have had effect as from the 4th April 1963.

7 Tobacco dealers

- (1) The excise duty on a tobacco dealer's licence (that is to say, a licence under section 187 of the Act of 1952) is hereby abolished, and no person shall require any excise licence to deal in or sell tobacco; but a tobacco dealer shall nevertheless be deemed for the purposes of the Act of 1952 to be carrying on an excise trade and to be an excise trader.
- (2) In the foregoing subsection and in the Act of 1952 " tobacco dealer " shall mean a person who deals in or sells tobacco in the course of a trade or business carried on by him.
- (3) Any person who at the passing of this Act is the holder of a tobacco dealer's licence (or, if the last holder of such a licence is then dead, his personal representative) shall be entitled in respect of the duty on it to a repayment—
 - if the licence would have expired with the year 1963, of 2s. 6d.;
 - if with the year 1964, of 7s. 6d.;
 - if with the year 1965, of 12s. 6d.;
 - if with the year 1966, of 17s. 6d.
- (4) Section 248(1) of the Act of 1952 (searching of excise trader's premises) shall apply to vehicles, vessels, aircraft or structures in or from which tobacco is sold or dealt in as it applies to premises.
- (5) Subsection (1) of this section shall be deemed to have come into force on the 4th April 1963.

8 Amendments as to samples of hydrocarbon oils

- (1) Part II of Schedule 2 to the Finance Act 1960 (which makes provision with respect to samples of heavy oils taken in pursuance of regulations made by virtue of section 9 of that Act) shall apply in relation to light oils as it applies in relation to heavy oils, and accordingly the word " heavy " in section 9(4) of that Act and in paragraph 3 of Part II of the said Schedule 2 shall cease to have effect.
- (2) In Part II of the said Schedule 2, paragraph 2 (which provides that the result of an analysis of a sample so taken shall not be admissible in certain criminal proceedings unless the requirements there specified have been complied with) and paragraph 3 (which, in such proceedings, enables the results of an analysis to be proved by the production of an analyst's certificate) shall apply to all proceedings under the customs and excise Acts, and accordingly—
 - (a) in sub-paragraph (1) of the said paragraph 2, for the words from " proceedings " to " that Act " there shall be substituted the words " criminal proceedings under the customs or excise Acts or on behalf of the Commissioners in any civil proceedings under those Acts "; and
 - (b) in the said paragraph 3, for paragraphs (a) and (b) of the proviso there shall be substituted the following—
 - “(a) unless a copy thereof has, not less than seven days before the hearing, been served by the prosecutor or, in the case of civil proceedings, the Commissioners on all other parties to the proceedings; or
 - (b) if any of those other parties, not less than three days before the hearing or within such further time as the court may in special circumstances allow, serves notice on the prosecutor or, as

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the case may be, the Commissioners requiring the attendance at the hearing of the person by whom the analysis was made.”

9 Pipe-lines

- (1) The Commissioners may, for the purposes of either or both of the two next following subsections, approve a pipeline for such period, and subject to such conditions, as they think fit.
- (2) So long as a pipe-line is approved for the purposes of this subsection, then (subject to any conditions which the Commissioners think fit to impose) goods of such class or description as may for the time being be specified by them in relation to the line may, by means of it, be delivered on importation without payment of any duty chargeable thereon in any circumstances in which, apart from this subsection, the delivery on importation of goods of that class or description without such payment would not be lawful; but where, by virtue of this subsection, goods are, by means of a pipe-line, delivered on importation without payment of duty with which they are chargeable—
 - (a) the owner of the line shall, at the time of the discharge of the goods from the line, pay on the goods, at the rate in force at that time with respect thereto, any duty of customs then chargeable thereon, and section 34(2) of the Act of 1952 (duties, and rates thereof, chargeable on imported goods) shall not apply ;
 - (b) if at any time the goods are found to be missing or deficient, and it is not shown to the satisfaction of the Commissioners that their absence or deficiency can be accounted for by natural waste or other legitimate cause, then without prejudice to any penalty or forfeiture incurred under any provision of the Act of 1952 the Commissioners may require the owner of the line or the proprietor of the goods to pay immediately in respect of the missing goods or of the whole or any part of the deficiency, as they see fit, the duty on the goods.
- (3) The following provisions shall have effect with respect to the removal of goods from a warehouse without payment of duty chargeable thereon, namely.—
 - (a) where, apart from this subsection, goods may lawfully be removed from a warehouse without such payment as aforesaid, it shall not be lawful for them so to be removed by means of a pipe-line that is not for the time being approved for the purposes of this subsection ;
 - (b) so long as a pipe-line is so approved, then (subject to any conditions which the Commissioners think fit to impose) goods of such class or description as may for the time being be specified by them in relation to the line may, by means of it, be removed from a warehouse without payment of any duty chargeable thereon in any circumstances in which, apart from this subsection, the removal of goods of that class or description from the warehouse without such payment would not be lawful;

but where, by virtue of paragraph (b) of this subsection, goods are, by means of a pipe-line, removed from a warehouse without payment of duty with which they are chargeable, the owner of the line shall, at the time of the discharge of the goods from the line, pay on the goods, at the rate in force at that time, any duty of customs or excise then chargeable thereon, and section 88(1) of the Act of 1952 (duties, and rates thereof, chargeable on warehoused goods) shall not apply.
- (4) The Commissioners may at any time for reasonable cause vary the terms of their approval of a pipe-line under subsection (1) above and may at any time for like cause (provided that they have given to the owner of the line not less than three months'

written notice of their intention so to do) revoke their approval of a pipe-line under that subsection.

Section 49 of the Pipe-lines Act 1962 shall apply to a notice required by this subsection to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.

- (5) A person—
- (a) who contravenes or fails to comply with a condition imposed by the Commissioners under subsection (1), (2) or (3) above shall be liable to a penalty of one hundred pounds;
 - (b) who, on the written demand of an officer, refuses to pay any sum required to be paid under subsection (2)(b) above shall in addition be liable to a penalty of double that sum ;
 - (c) who, except with the authority of the proper officer or for just and sufficient cause, obtains access to goods in course of conveyance by a pipe-line, being goods chargeable with a duty of customs or excise which has not been paid, shall be liable to a penalty of five hundred pounds and may be detained.
- (6) Section 82(3) of the Act of 1952 (which, save in the circumstances therein mentioned, protects the Commissioners and their officers from claims for loss or damage to goods in a warehouse or for unlawful removal of goods from a warehouse) shall have effect so as to protect them, save in corresponding circumstances, from claims for loss or damage to goods in a pipe-line or for unlawful removal of goods from a pipe-line, references to a pipe-line, to goods in a pipe-line and to the owner of the pipe-line being substituted for references respectively to a warehouse, to warehoused goods and to the occupier of the warehouse.
- (7) In this section—
- " owner ", in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line;
 - " pipe-line" has the same meaning as it has for the purposes of the Pipe-lines Act 1962.
- (8) In the application of this section to Northern Ireland references to the Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.