

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1966, Part III. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

#### RELIEFS FOR SHIPBUILDERS

##### PART III

##### SUPPLEMENTAL

- 4 The following provisions of the [<sup>F1</sup>M1 Customs and Excise Management Act 1979] shall apply in relation to payments under the said section 2 as they apply in relation to drawbacks, allowances or repayments under [<sup>F1</sup>the Customs and Excise Acts 1979], that is to say, [<sup>F1</sup>section 135] (time limit on payment), [<sup>F1</sup>section 136(1) and (2)] (offences in connection with claims) and [<sup>F1</sup>section 167(4)] (recovery of overpayments).

##### Textual Amendments

**F1** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), [Sch. 4 para. 12](#) Table Pt. I

##### Marginal Citations

**M1** 1979 c. 2.

- 5 (1) Any officer or person authorised by the Commissioners may require any person who has been concerned at any stage with a vessel or other structure in respect of which an application has been made under the said section 2, or with any fittings or other equipment supplied therewith, or with any payment in respect of the vessel or structure or any fittings or other equipment so supplied—
- to furnish, within such time as that officer or person may require, such information as may be reasonably necessary to enable the Commissioners to determine whether the applicant is entitled to a payment under that section, or liable to make any repayment thereunder, or to determine the amount of any payment to which the applicant is so entitled, and
  - to produce for inspection by that officer or person, at such time and place as he may require, any books or accounts or other document of whatever nature relating to, or to any payment in respect of, the said vessel, structure, fittings or equipment.
- (2) Any such officer or person shall be entitled to take extracts from or make copies of any document produced to him under the foregoing sub-paragraph.
- (3) If any person fails to comply with any requirement under sub-paragraph (1) above, he shall be liable to a penalty of [<sup>F2</sup>level 3 on the standard scale], together with a further penalty of ten pounds for each day during which failure to comply with the requirement continues.

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### Textual Amendments

**F2** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by [S.I. 1984/703](#), (N.I. 3) arts. 5, 6

- 6 (1) Any dispute as to the determination for the purposes of an application under the said section 2 of the price or value referred to in subsection (3) of that section, or of any amount by which that price or value is to be treated as reduced by virtue of subsection (4) thereof, shall be referred to a referee appointed in accordance with the next following sub-paragraph.
- (2) A reference under the foregoing sub-paragraph shall be to a person (not being an official of any government department) appointed by the Lord Chancellor [<sup>F3</sup>with the concurrence of the Lord Chief Justice of England and Wales] or, if the application for the purposes of which the determination is made relates to a vessel or structure constructed in Scotland or Northern Ireland, or was by a company incorporated in Scotland or Northern Ireland, and the applicant in either case so requires, appointed by the Lord President of the Court of Session or as the case may be, [<sup>F4</sup>by the Lord Chancellor with the concurrence of] the Lord Chief Justice of Northern Ireland.
- (3) The procedure on any such reference shall be such as the referee may determine.
- (4) Sub-paragraph (1) above shall not have effect, and any price, value or amount falling to be determined for the purposes of the said subsection (3) or (4) shall be that fixed by the Commissioners, unless, within three months from the time when the Commissioners' final determination thereof is communicated to him, or such longer time as the Commissioners may allow, a notice requiring a reference under that sub-paragraph has been served on the Commissioners by the person for the purposes of whose application the determination was made.
- [<sup>F5</sup>(5) The Lord Chief Justice of England and Wales may nominate a judicial office holder (as defined in section 109(4) of the Constitutional Reform Act 2005) to exercise his functions under this paragraph.
- (6) The Lord Chief Justice of Northern Ireland may nominate any of the following to exercise his functions under sub-paragraph (2)—
- (a) the holder of one of the offices listed in Schedule 1 to the Justice (Northern Ireland) Act 2002;
  - (b) a Lord Justice of Appeal (as defined in section 88 of that Act).]

### Textual Amendments

**F3** Words in [Sch. 1 para. 6\(2\)](#) inserted (3.4.2006) by [Constitutional Reform Act 2005 \(c. 4\)](#), s. 148(1), **Sch. 4 para. 61(2)(a)**; [S.I. 2006/1014](#), art. 2(a), [Sch. 1 para. 11\(e\)](#)

**F4** Words in [Sch. 1 para. 6\(2\)](#) inserted (3.4.2006) by [Constitutional Reform Act 2005 \(c. 4\)](#), s. 148(1), **Sch. 4 para. 61(2)(b)**; [S.I. 2006/1014](#), art. 2(a), [Sch. 1 para. 11\(e\)](#)

**F5** [Sch. 1 para. 6\(5\)\(6\)](#) inserted (3.4.2006) by [Constitutional Reform Act 2005 \(c. 4\)](#), s. 148(1), **Sch. 4 para. 61(3)**; [S.I. 2006/1014](#), art. 2(a), [Sch. 1 para. 11\(e\)](#)

- 7 The making by the Commissioners of a payment under the said section 2 determined by reference to the price or value referred to in subsection (3) of that section, or that price or value as reduced by virtue of subsection (4) thereof, shall not be taken

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as constituting the making by the Commissioners of a final decision under the said subsection (3).

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