



# Finance Act 1960

## 1960 CHAPTER 44

### PART I

#### CUSTOMS AND EXCISE

#### **1 Wines**

- (1) The duties of customs on wines under section four of Wines, the Finance Act, 1958, shall be charged as if in the Third Schedule to that Act for each of the rates per gallon, other than the rates for still light wines not in bottle and the rates of additional duty in the case of wine exceeding 42 degrees proof spirit, there were substituted a rate less by twelve shillings, and for each of the rates per gallon of additional duty there were substituted a rate less by one shilling.
- (2) This section shall have effect as from the fifth day of April, nineteen hundred and sixty.

#### **2 Sweets**

- (1) There shall be charged on sweets, in lieu of the duty charged under section five of the Finance Act, 1958, a duty of excise at the rate of ten shillings and sixpence per gallon in the case of still sweets, and sixteen shillings and sixpence per gallon in the case of sparkling sweets.
- (2) This section shall have effect as from the fifth day of April, nineteen hundred and sixty.

#### **3 Spirits: abolition of certificates and consequential provisions**

- (1) It shall not be necessary for spirits sent out from the stock of a rectifier, compounder, dealer or retailer to be accompanied by a certificate, but where any spirits are so sent out, other than—
  - (a) spirits sent out from the stock of a dealer not exceeding in quantity one gallon at a time and sold by him under a retailer's licence to a person who is not a dealer in or retailer of spirits,

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- (b) spirits sent out from the stock of a retailer not exceeding in quantity one gallon of the same denomination at a time for any one person, the person sending them out shall, subject to any dispensation granted by the Commissioners, send to the person to whom they are sent a spirits consignment note, and shall send it either with the spirits or so that it is either delivered or posted on the day on which the spirits are sent out.
- (2) In this Act and the Act of 1952 "spirits consignment note " means a consignment note or similar document containing such particulars as the Commissioners may direct.
- (3) Subsections (1) to (3) of section one hundred and eight of the Act of 1952 (which make provision for certificates) shall cease to have effect; and in subsection (5) of that section for the words " to which none of the foregoing provisions of this section applies " there shall be substituted the words " to which neither the foregoing subsection nor the requirement imposed by the Finance Act, 1960, to send a spirits consignment note applies " .
- (4) Paragraph (b) of subsection (1) of section two hundred and forty-three of the Act of 1952 (definition of Scotch whisky) shall apply for all purposes of customs and excise.
- (5) For the purpose of applying them to spirits consignment notes, the provisions of the Act of 1952 specified in the First Schedule to this Act shall be amended as provided in that Schedule.
- (6) This section and the said First Schedule shall have effect as from the fourth day of August, nineteen hundred and sixty.

#### **4 Repeal of entertainments duty**

- (1) Entertainments duty shall not be chargeable on payments for admission to any entertainment given after the passing of this Act, and accordingly the Entertainments Duty Act, 1958, and section three of the Finance Act, 1958, shall cease to have effect.
- (2) Any entertainments duty which is unpaid at the passing of this Act, being duty chargeable on a payment for admission to an entertainment given after the ninth day of April, nineteen hundred and sixty, shall be remitted, and where any entertainments duty so chargeable has been paid by any person before the passing of this Act that person shall be entitled to repayment thereof.

#### **5 Tobacco**

- (1) Each of the rates of the duties of customs and excise on tobacco shall be increased by three shillings and fourpence per pound ; and accordingly Parts I and II of the First Schedule to the Finance Act, 1956, shall have effect as if for each of the rates specified therein there were specified a rate increased as aforesaid.
- (2) In the case of tobacco in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of the foregoing subsection has been paid, Part III of the said First Schedule (which specifies the rates of drawback on tobacco) shall have effect as if each of the rates specified therein were increased as aforesaid.
- (3) This section shall have effect as from the fifth day of April, nineteen hundred and sixty.

## **6 Tobacco dealers' licences**

- (1) Any licence granted after the end of September, nineteen hundred and sixty, under section one hundred and eighty-seven of the Act of 1952 (tobacco dealers' licences) shall expire at the end of the third calendar year after that in which the licence was issued, and there shall be charged an excise duty of one pound on any such licence; and accordingly in the said section one hundred and eighty seven the words from " and any such licence " in subsection (1) to the end of subsection (2), and paragraph (c) of subsection (2) of section two hundred and thirty-seven of that Act (reduced duty on part-year tobacco licences for new dealers), shall not have effect as respects any such licence.
- (2) An excise licence for the sale of intoxicating liquor granted under section one hundred and fifty-two (passenger aircraft) or one hundred and fifty-three (passenger vessels) of the Act of 1952 after the end of September, nineteen hundred and sixty, shall not authorise the sale of tobacco; but the Commissioners may grant a licence under section one hundred and eighty-seven of that Act to the proprietor of any passenger aircraft within the meaning of the said section one hundred and fifty-two or passenger vessel within the meaning of the said section one hundred and fifty-three, and where any such licence is granted the aircraft or vessel shall, for the purposes of any provision of Part IX of the Act of 1952 relating to excise licences, be deemed to be the premises in respect of which the licence is granted.
- (3) It is hereby declared that the Parliament of Northern Ireland has power to make laws for purposes similar to the purposes of subsection (2) of this section.

## **7 Mechanical lighters**

- (1) As from the fourth day of August, nineteen hundred and sixty, subsection (4) of section two hundred and twenty-one of the Act of 1952 (definition of "mechanical lighter" for customs and excise duty purposes) shall be amended by the substitution, for the words from " means " to the end, of the words " means any portable contrivance intended to provide a means of ignition, whether by spark, flame or otherwise, being a mechanical, chemical, electrical or similar contrivance"; and subject to the provisions of subsection (1) of section thirteen of the Import Duties Act, 1958 (which empowers the Treasury to vary or revoke orders under that Act) in heading 98.10 of the Customs Tariff, 1959, as set out in the Import Duties (General) Order, 1958, sub-heading (A) shall be amended as from the said day by the substitution, for the words from " intended " to " gas ", of the words " intended to provide a means of ignition, whether by spark, flame or otherwise ".
- (2) As from the said fourth day of August, the excise duty on mechanical lighters (which by paragraph (b) of subsection (1) of section six of the Finance Act, 1928, is charged on lighters which are complete or could be made complete by the addition of a flint, and on lighters sent out in an incomplete state from the premises of a manufacturer of mechanical lighters) shall in all cases be charged on lighters sent out from such premises, and accordingly in the said paragraph (b) for the words from "manufactured" to " incomplete state" there shall be substituted the words " sent out ".
- (3) Where an officer finds that the number of mechanical lighters in the stock or possession of a manufacturer of mechanical lighters is less than the number of mechanical lighters which, according to records or other documents produced to him by the manufacturer in pursuance of the regulations of the Commissioners having effect under section two hundred and twenty-one of the Act of 1952, ought to be in the

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manufacturer's stock or possession, then, except in so far as the deficiency is explained by the manufacturer to the satisfaction of the Commissioners, mechanical lighters to the number of the deficiency shall be deemed to have been sent out from the premises of the manufacturer on the day on which the deficiency first came to the notice of the officer.

- (4) The power of the Commissioners under subsection (1) of the said section two hundred and twenty-one to make regulations shall include, and be deemed always to have included, power to make regulations for requiring every manufacturer of mechanical lighters to give security by bond or otherwise for the keeping of such records as are mentioned in the foregoing subsection, and for the payment of all duty of excise payable by him.
- (5) In the case of any mechanical lighter on which the excise duty became chargeable before it was sent out from the manufacturer's premises, and which has not been sent out therefrom before the said fourth day of August,—
  - (a) the duty, if not paid before that day, shall be remitted;
  - (b) if the duty has been so paid, then, without prejudice to sub-paragraph (i) of paragraph (f) of subsection (1) of section two hundred and twenty-one of the Act of 1952 (repayment of duty on lighters accidentally destroyed or damaged before removal from manufacturer's premises), on the lighter being sent out from the manufacturer's premises the duty paid shall be set off against the duty payable in accordance with subsection (2) of this section, and any necessary repayment or further payment shall be made by or to the Commissioners

## **8 Abolition of duties on and licences for playing cards**

- (1) The duties chargeable on playing cards under section one of the Revenue Act, 1862, and under the Customs Tariff Act, 1876, shall cease to be chargeable; and section two hundred and twenty-three of the Customs and Excise Act, 1952 (which requires a person manufacturing playing cards for sale to hold a licence under that section, and imposes a duty of excise on such licences) and section two hundred and twenty-four of that Act (which contains provisions relating to the securing and collecting of the said duties on playing cards) shall cease to have effect.
- (2) The foregoing subsection shall come into operation on the fourth day of August, nineteen hundred and sixty.
- (3) Any person who before the said fourth day of August has paid any sum on account of excise duty under the said section one in respect of a wrapper for playing cards supplied to him by the Commissioners shall be entitled to repayment of that sum—
  - (a) if the wrapper was unused on the said day, on his surrendering it to the proper officer within three months from that day, or
  - (b) if the wrapper was used to wrap a pack of playing cards before the said day, but the pack was not sent out from the premises of that person before that day, on his producing the wrapped pack to the proper officer within three months as aforesaid and removing the wrapper in his presence.
- (4) Where a person to whom the foregoing subsection applies—
  - (a) has informed the Commissioners on or before the said fourth day of August, as regards any particular part of his stock of playing cards on that day which consists of packs wrapped as aforementioned before that day, that he would prefer those packs to be sent out from his premises with the wrappers on ;

- (b) has complied with any request which the Commissioners may make to him to afford them facilities for taking account of his stock of playing cards as on that day; and
- (c) has not on or after that day made any claim for repayment of excise duty in respect of any pack of playing cards which (whether before or after that day) has been returned to his premises as spoiled or unfit for sale,

the Commissioners may agree, subject to such conditions as they see fit to impose, to make repayments to him under the foregoing subsection in respect of the wrappers in question notwithstanding that those wrappers will not be removed as mentioned in paragraph (b) of that subsection, and in particular may make it a condition of their agreeing to do so that, as from the time of their so agreeing, the person shall not make any such claim for repayment of excise duty as is mentioned in paragraph (c) of this subsection.

## **9 Rebated heavy oils**

- (1) For the purposes of the provisions of the customs and excise Acts relating to hydrocarbon oils, the presence in any heavy oils of any prescribed marker shall be conclusive evidence that rebate has been allowed on those oils.
- (2) At the end of subsection (1) of section seven of the Finance Act, 1959 (which provides that heavy oils are to be treated as used as fuel for a vehicle if they are used as fuel for the engine provided for propelling the vehicle or for an engine drawing its fuel from the same supply) there shall be added the words " or have been taken into the vehicle as part of that supply " ; and where heavy oils are deemed to be used as fuel for a vehicle by virtue only of this subsection they shall be deemed to be so used by the owner of the vehicle and by any other person for the time being in charge of it.
- (3) The power of the Commissioners to make regulations under section one hundred and ninety-eight of the Act of 1952 shall include power to make regulations for any of the purposes specified in Part I of the Second Schedule to this Act; and in subsection (1) of this section "prescribed" means prescribed by regulations made by virtue of this subsection.
- (4) The provisions of Part II of the Second Schedule to this Act shall have effect with respect to samples of heavy oils taken in pursuance of regulations made by virtue of this section.
- (5) Regulations under subsection (2) of section two hundred of the Act of 1952 (which relates to payments to the Commissioners in respect of rebate as a condition of the use of rebated oil as fuel for a vehicle) may provide for restricting (whether by reference to locality, the obtaining of a licence from the Commissioners, or other matters) the cases in which such payments are to be effective for the purposes of the subsection.
- (6) Where a person contravenes the said subsection (2) in respect of any oils, then without prejudice to any penalty or forfeiture the Commissioners may recover from him an amount equal to the rebate on like oils at the rate in force at the time of the contravention.
- (7) This section and the Second Schedule to this Act shall have effect, in their application to a vehicle of which a person other than the owner is, or is for the time being, entitled to possession, as if for references to the owner there were substituted references to the person entitled to possession.

## **10 Relaxation of terms of certain reliefs under Import Duties Act, 1958**

- (1) In subsection (4) of section six of the Import Duties Act, 1958 (under which a direction giving exemption from duty is to be of no effect if the goods have been removed from Customs control without due notice to the Commissioners), for the words " be of no effect " there shall be substituted the words " have effect to such extent (if any) as the Commissioners of Customs and Excise (hereinafter referred to as ' the Commissioners ') may allow " .
- (2) In subsection (3) of section seven of the said Act of 1958 (under which the Commissioners shall not exercise their power under that section of remitting or repaying duty except on a written application made by the importer before the articles are released from Customs control) after the word " importer " there shall be inserted the words " and an application for the exercise of that power must, except where the Commissioners otherwise allow, be made " .

## **11 Vehicles (excise): hackney carriages**

- (1) In the definition of " hackney carriage " in section twenty-seven of the Vehicles (Excise) Act, 1949 (under which a vehicle let for hire in the course of a trade is classified as a hackney carriage provided that it is not let for a period amounting to three months or more) the words from " provided that " to " or more " are hereby repealed; but for the purposes of that definition a letting under a hire-purchase agreement (as defined in section twenty-one of the Hire-Purchase Act, 1938) shall not be treated as a letting on hire.
- (2) Nothing in the foregoing subsection shall affect the amount of duty payable under the said Act of 1949 on any licence under that Act taken out before the passing of this Act.

## **12 Vehicles (excise): short-period licences for special vehicles**

- (1) An order of the Minister of Transport under section seven of the Finance Act, 1958 (date and period of vehicle licences) may provide, in the case of a vehicle of such description, or of such description and used in such circumstances, as may be specified in the order, that if application is made therefor a licence under the Vehicles (Excise) Act, 1949, may be issued for such period less than a month as may be prescribed by the order (instead of the period of a fixed number of months prescribed in accordance with subsection (1) of the said section seven).
- (2) The rate of duty for a licence taken out in pursuance of an order made by virtue of this section shall be such as may be prescribed by the order, being a rate which bears to the rate on the corresponding annual licence no less proportion than the period for which the licence is taken out bears to a year.

## **13 Use of motor vehicle unlicensed during compulsory test**

In subsection (1) of section eight of the Finance Act, 1958 (which permits the use of a motor vehicle unlicensed on its way to or from a compulsory test), after paragraph (a) there shall be inserted the following paragraph—

- “(aa) in the course of a compulsory test, for the purpose of taking it to, or bringing it away from, any place where a part of the test is to be or, as the case may be, has been carried out, or of carrying out any part of the test, the person so using it being either—

- (i) a person authorised as an examiner or appointed as an inspector under section one of the Road Traffic Act, 1956, or acting on behalf of a person so authorised, or
- (ii) a person acting under the personal direction of such a person as aforesaid; or”.

**14 Vehicles (excise): charge for new licence under s. 13 of Act of 1949**

- (1) The following provisions shall have effect where under subsection (1) of section thirteen of the Vehicles (Excise) Act, 1949 (which imposes a higher rate of duty in certain circumstances where the condition of a vehicle or the use made of it is altered while a licence under that Act is in force in respect of the vehicle), an existing licence is exchanged for a new licence, and the date on which the higher rate of duty becomes chargeable falls after the end of September, nineteen hundred and sixty.
- (2) The payment to be made on the exchange shall, instead of being of the amount specified in that subsection, be equal to the appropriate proportion of the difference between—
  - (a) the amount payable under that Act on the original licence, and
  - (b) the amount payable under that Act on a licence taken out for the period for which the original licence was issued but at the higher rate of duty, that amount being calculated, if that rate has been changed since the issue of the original licence, as if that rate had been in force at all material times at the level at which it is in force when it becomes chargeable.
- (3) For the purposes of this section the appropriate proportion is the proportion which the number of months in the period beginning when the higher rate of duty becomes chargeable and ending with the end of the period for which the original licence was issued bears to the number of months in the whole of the last-mentioned period, any incomplete month being treated as a whole month.