



Finance (No. 2) Act 1915

1915 CHAPTER 89

PART I

CUSTOMS AND EXCISE

13 Supplemental provisions as to new import duties

- (1) If it is proved to the satisfaction of the Commissioners of Customs and Excise that a new import duty has been duly paid in respect of any article, and that the article has not been used in Great Britain or Ireland, a drawback equal to the amount of duty paid shall be allowed on that article if exported as merchandise.
- (2) Section six of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to the new import duties, and any such articles re-imported into Great Britain or Ireland after exportation therefrom shall be exempt from duty if it is shown to the satisfaction of the Commissioners of Customs and Excise either that the articles had not been imported previously to exportation or that no drawback of duty was allowed on exportation or that any drawback so allowed has been repaid to the Exchequer :

Provided that articles which have been imported and exported by way of transit only under bond shall not be deemed to have been imported or exported for the purposes of this provision.

- (3) Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any article is of a kind mainly used as an accessory or a component part which is liable to a new import duty but is imported for use for some other purpose or has been and is being exclusively used for some other purpose, the Commissioners shall, subject to such conditions (if any) as they think fit to impose, allow the article to be imported free of duty, or repay any duty paid on importation, as the case requires.
- (4) Motor cars which are proved to the satisfaction of the Commissioners of Customs and Excise to be constructed and adapted for use, and intended to be used solely, as motor omnibuses, or motor ambulances, or in connection with the conveyance of goods or burden in the course of trade or husbandry, or by a local authority as fire engines or otherwise for the purposes of their fire brigade service, and chassis, component parts,

Status: This is the original version (as it was originally enacted).

and accessories, which are so proved to be intended to be used solely for any such motor cars, shall not be charged. with the new import duty:

Provided that in such cases as the Commissioners of Customs and Excise direct, cars, chassis, accessories, or parts, as the case may be, shall not be exempted unless they are marked or stamped in such manner as the Commissioners direct or approve with some distinctive stamp or mark showing that they are only to be so used.

On any transfer of a motor car or chassis which has been exempted under this provision, the transferor shall give notice of the transfer and of the name and address of the transferee to the Commissioners of Customs and Excise.

If, while the duty on motor cars, motor bicycles and motor tricycles, and accessories and component parts thereof under this Act remains in force, any person obliterates or removes any such distinctive stamp or mark, or uses any motor car, chassis, accessory, or part which has been exempted from duty under this provision for any purpose other than the purposes therein mentioned, or fails to give notice of a transfer in accordance with this provision, he shall be liable on summary conviction to a fine not exceeding one hundred pounds, or, at the option of the court, to imprisonment, with or without hard labour, for a term not exceeding six months.

If it is shown to the satisfaction of the Commissioners of Customs and Excise that any motor car, chassis, component part, or accessory has been, and is being, exclusively used for purposes which entitle it to an exemption from duty under this provision, the Commissioners may, subject to such conditions (if any) as they think fit to impose, repay any duty paid on the car, chassis, part or accessory on importation.

- (5) The Treasury may by order exempt any articles mentioned in the order which are liable to any-new import duty from that duty if they are satisfied that, having regard to the small value of the article, it is inexpedient that the duty should be charged. .
- (6) The Treasury may make regulations providing for the total or partial exemption for a limited period from the new import duty of any motor cars, including motor bicycles and motor tricycles, brought into Great Britain or Ireland by persons making only a temporary stay therein.