



Finance Act 1951

1951 CHAPTER 43

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and Excise (changes in rates etc.)

1 Hydrocarbon oils petrol substitutes and power methylated spirits

- (1) Sections one to three of the Finance Act, 1950 (which relate to the duties of customs and excise on hydrocarbon oils and to the duty of excise on petrol substitutes), shall have effect as if in the said section one—
- (a) in subsection (1) (which relates to the rate of customs duty) for the words from " eighteen pence a gallon " onwards there were substituted the words " one shilling and tenpence halfpenny a gallon ";
 - (b) in subsection (2) (which relates to the rates of the customs rebates allowed on the delivery for home consumption of heavy oils) for the words from " eighteen pence a gallon " to the end of paragraph (a) there were substituted the words " one shilling and ten pence halfpenny a gallon ", and for the words from " seventeen pence a gallon " to the end of paragraph (b) there were substituted the words " one shilling and ninepence halfpenny a gallon " ;

and the rate of the duty of excise charged under section three of the Finance Act, 1938, on spirits used for making power methylated spirits shall be the same as that at which the said duty of customs on hydrocarbon oils is for the time being chargeable:

Provided that the allowance payable under subsection (4) of section eight of the Finance (No. 2) Act, 1945, in respect of indigenous oils used in a refinery shall not be increased by virtue of this subsection in the case of oils charged with the excise duty on their removal to a refinery before the increased rate for the duty had come into force.

- (2) This section, except as respects power methylated spirits, shall have effect as from six o'clock in the evening of the tenth day of April, nineteen hundred and fifty-one and as respects power methylated spirits shall have effect as from the eleventh day of that month.

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2 Entertainments duty

- (1) Section six of the Finance Act, 1943, and the other enactments relating to entertainments duty shall have effect as if for the rates of duty provided for by Part II of the Fifth Schedule to that Act (which gives the full rates of the duty) there were substituted the rates of duty set out in the First Schedule to this Act.
- (2) This section shall have effect, and be deemed to have had effect, as respects payments for admission to entertainments held on or after the fifth day of August, nineteen hundred and fifty-one, other than payments made before the eleventh day of April in that year.

3 Three-year extension of key industry duty

Part I of the Safeguarding of Industries Act, 1921, shall continue in force until the beginning of the nineteenth day of August, nineteen hundred and fifty-four.

4 Reduction of match duties

- (1) In lieu of the duties of customs and excise charged on matches under section seven of the Finance Act, 1949, there shall be charged on matches imported into the United Kingdom duties of customs, and on matches manufactured in the United Kingdom duties of excise, at the following rates, that is to say—

	<i>Rate of customs duty.</i>		<i>Rate of excise duty.</i>	
	s.	d.	s.	d.
(a) for every 10,000 matches in containers in which there are not more than 30 matches	19	11	19	2
(b) for every 7,200 matches in containers in which there are more than 30 matches	14	5	13	9

and so in proportion for any less number of matches.

- (2) This section shall have effect from the first day of August, nineteen hundred and fifty-one.

5 Amendment of excise duty on mechanical lighters

- (1) For all purposes of section six of the Finance Act, 1928, relating to the excise duty on mechanical lighters.—
- (a) any prescribed component of a mechanical lighter, or assembly which includes such a component (other than an assembly forming a complete

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mechanical lighter or a mechanical lighter which could be made complete by the addition of a flint), shall be deemed to be a mechanical lighter, but incomplete; and

- (b) any reference to a manufacturer of mechanical lighters shall include a person by whom any such component or assembly has been manufactured in the course of a business carried on by him, notwithstanding that he has not carried on the manufacture at a time when such a component or assembly is deemed to be a mechanical lighter.
- (2) Subject to the next following subsection the expression " prescribed component" in this section means, in relation to any class or description of mechanical lighters, such one of the component parts of a lighter of that class or description as the Treasury may by order designate for this purpose as being in such a lighter the component part or one of the component parts least likely to require replacement.
 - (3) Until otherwise provided by an order under the last foregoing subsection, the prescribed component of a lighter appearing to the Commissioners to be constructed solely for the purpose of igniting gas for domestic use shall, in the case of electrical lighters and flint lighters, be the stem (of the electrical lighter) and the frame (of the flint lighter), whether a rigid frame or a spring frame.
 - (4) An order made under this section may be varied or revoked by a subsequent order so made.
 - (5) The power to make orders under this section shall be exercisable by statutory instrument and any statutory instrument by which the power is exercised shall be laid before the Commons House of Parliament after being made.
 - (6) Any statutory instrument under this section which extends the incidence of duty shall cease to have effect on the expiration of a period of twenty-eight days from the date on which it is made, unless at some time before the expiration of that period it has been approved by a resolution of the Commons House of Parliament, but without prejudice to anything previously done thereunder or to the making of a new order.

In reckoning any such period of twenty-eight days as aforesaid 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.
 - (7) Any other statutory instrument under this section shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
 - (8) This section shall have effect as from the eleventh day of April, nineteen hundred and fifty-one.