



# Finance Act 1951

## 1951 CHAPTER 43

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

##### *Customs and Excise (drawbacks and minor amendments)*

#### **10 Extension of drawbacks of hydrocarbon oil duties**

- (1) The Treasury may by order direct as respects articles of any class or description specified in the order that, subject to the provisions of the order, drawback shall be allowed under Subsection (6) of section two of the Finance Act, 1928 (which as extended by the Finance Act, 1950, relates to drawback of the customs and excise duties on hydrocarbon oils), in-respect of hydrocarbon oil (or goods containing it) used as a material, solvent, preservative or finish in the manufacture or preparation of the articles, and thereupon the enactments relating to drawback of the said duties shall have effect, subject to the provisions of the order and of this section, as if any reference in the said subsection (6) to an article in which there is contained any hydrocarbon oil used as an ingredient in the manufacture or preparation thereof included a reference to an article of the class or description specified in the order.
- (2) An order made under this section as respects articles of any class or description—
  - (a) may provide for drawback to be allowed in respect of hydrocarbon oil (or goods containing it) used as a material, solvent, preservative or finish in the manufacture or preparation not directly of articles of that class or description but of articles incorporated in them; and
  - (b) may provide that the quantity of hydrocarbon oil as respects duty on which drawback is to be allowed shall be determined by reference to average quantities or otherwise;

but no drawback of excise duty shall be allowed by virtue of this section on oil used in a refinery in such circumstances that an allowance is payable in respect thereof under subsection (4) of section eight of the Finance (No. 2) Act, 1945.

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- (3) The power of the Treasury to make orders under this section shall be exercisable by statutory instrument, which shall be subject to annulment by resolution of the Commons House of Parliament, and any order made by the Treasury under this section may be varied or revoked by a subsequent order made by them.
- (4) The power of the Commissioners to make regulations under section three of the Finance Act, 1928, and section two of the Finance Act, 1950, with respect to the duties on hydrocarbon oils and the drawbacks of those duties shall include power to make provision for regulating the allowance and payment of drawback by virtue of this section and for making it subject to such conditions as they think fit to impose for the protection of the revenue.

## **11 Extension of power to allow drawback under Import Duties Act, 1932, Sch. 2**

- (1) The Second Schedule to the Import Duties Act, 1932 (which relates to drawback of import duties on the re-exportation, etc., in the same state and unused, of imported goods of any class or description specified in an order of the Treasury), shall be amended as follows:—
  - (a) drawback as respects any imported goods may be allowed in the following case (either as well as or instead of being allowed in the case of the exportation or shipment as stores of those goods as mentioned in paragraph 3 of the Schedule), that is to say.—
 

on the exportation or shipment as stores (either by the importer of those goods or by some person who has taken delivery of the goods or articles incorporating them directly from that importer) of articles incorporating those goods in the same state as that in which they were imported, neither the imported goods nor any articles incorporating them having been used otherwise than by their incorporation in other articles;
  - (b) an order under the Schedule, where it appears to the Treasury, as respects goods of any class or description, that drawback ought not to be allowed generally or ought to be allowed for a limited period only, may give directions for it to be allowed as respects those goods subject to restrictions, or for a period, specified in the order.
- (2) References in any enactment passed before this Act to the said Second Schedule and to paragraph 3 thereof shall be construed as respectively including references to the foregoing subsection and to paragraph (a) thereof.
- (3) Where an order of the Treasury (whether made before or after the commencement of this Act) provides for the allowance of drawback under the said Second Schedule or any enactment applying it, then subject to any such order made after that commencement the drawback shall be allowed in the case mentioned in paragraph (a) of subsection (1) of this section as well as in the case mentioned in paragraph 3 of that Schedule.
- (4) Drawback allowed before the commencement of this Act shall not be deemed to have been wrongly allowed if it would have been allowable by virtue of paragraph (a) of subsection (1) of this section had the foregoing provisions of this section then been in force.

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## **12 Relief from duty on temporary importations not qualifying for drawback**

- (1) Where the Commissioners are satisfied, in the case of any goods imported or proposed to be imported after the coming into force of this section,—
- (a) that it is intended to re-export the goods or articles in incorporating them or to use them as materials for the production of articles for export; and
  - (b) that there are special reasons why, with a view to promoting the interests of the export trade or similar interests, any duties chargeable in respect of the importation of the goods under Part I of the Import Duties Act, 1932, or under the Safeguarding of Industries Act, 1921, should not be charged if the goods or articles incorporating them are re-exported, or the goods are used as materials for the production of articles which are exported; and
  - (c) that the provisions other than this section giving relief from the duties in question, whether by way of drawback or otherwise, are inapplicable or inappropriate;
- then the Commissioners shall have power to grant relief from those duties, subject to such conditions as they may impose for the protection of the revenue.
- (2) The Commissioners shall exercise the power conferred by this section only after consultation with the Board of Trade, except in such cases as may be agreed between the Commissioners and the Board.
- (3) The Commissioners shall not exercise that power in the case of any goods except on a written application made by the importer before delivery of the goods to him.

## **13 Bottling of wine in bond for home consumption**

Section ninety-five of the Customs Consolidation Act, 1876 (under which British spirits may be bottled in warehouse for home consumption, but wine may be so bottled for export only), shall have effect with the substitution for the words "draw off British spirits into bottles for home consumption" of the words "draw off wine or British spirits into bottles for home consumption"; and accordingly section four of the Finance Act, 1944 (which authorised vintage port to be bottled in a warehouse for home consumption), shall cease to have effect.

## **14 Tobacco licences for vehicles in special cases**

- (1) Notwithstanding anything in section ten of the Excise Licences Act, 1825, or in section nine of the Customs and Inland Revenue Act, 1890 (which require an excise licence to be for a single set of premises), a licence under the Excise Licences Act, 1825, to deal in or sell tobacco or snuff may, where the Commissioners are satisfied that it is necessary for the purpose of meeting an exceptional but temporary need, be granted so as to authorise the sale of tobacco or snuff by retail from a registered goods vehicle when stationed at a place specified in the licence; and the enactments relating to the dealing in and sale of tobacco or snuff, other than section twenty-five of the said Act of 1825 (which relates to the licensee's name being displayed on the licensed premises), shall apply accordingly as if the place specified in a licence so granted were premises of the person authorised to sell tobacco there.
- (2) Any licence granted by virtue of this section may be granted subject to such conditions as the Commissioners think fit to impose.