



Finance Act 1951

1951 CHAPTER 43

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and Excise (changes in rates etc.)

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 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.

*Status: This is the original version (as it was originally enacted). This
item of legislation is currently only available in its original format.*

- (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.