



# Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)

## 1972 CHAPTER 11

### PART I<sup>F1</sup>

#### ADMINISTRATION

**F1** [1957 c.19 \(NI\)](#)

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**F1** Functions transferred SR 1999/481

#### **1 Ministry of Finance to manage transferred excise duties.**

- (1) The Ministry of Finance (in this Act referred to as “the Ministry”) shall be charged with the duty of collecting, recovering, accounting for and otherwise managing the revenues of all transferred excise duties.
- (2) In this Act, “transferred excise duties” means the several excise duties and excise licence duties dealt with in Parts III to <sup>[F2]</sup> V] and “transferred excise licences” means the several excise licences dealt with in Parts IV <sup>[F2]</sup> and V].

**F2** [1974 c.39](#)

#### **2 Assistance to be rendered by police.**

<sup>F3</sup> Every member of the Royal Ulster Constabulary shall assist in the enforcement of the law relating to transferred excise duties.

**F3** [1972 c.10 \(NI\)](#)

*Status: Point in time view as at 01/01/2006.*

*Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), PART I. (See end of Document for details)*

### 3 Power to hold inquiries.

- (1) The Ministry may hold or cause to be held such inquiries as it considers necessary or desirable for the purpose of any matter arising out of the performance by the Ministry of any of its functions in relation to any transferred excise duty.
- (2) The persons holding any such inquiry may require—
  - (a) any person, subject to the tender of the reasonable expenses of his attendance, to attend as a witness and give evidence or to produce any document in his possession or under his control which relates to any matter in question at the inquiry and is such as would be subject to production in a court of law;
  - (b) evidence to be given on oath, and for that purpose may administer oaths.
- (3) If any person fails without reasonable excuse to comply with any such requirements as aforesaid, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £5.
- (4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Ministry may direct.

### 4 Unlawful assumption of character of officer, etc.

<sup>F4</sup> If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of an authorised officer carrying out functions relating to any transferred excise duty, he shall be guilty of an offence and shall, in addition to any other punishment to which he may have rendered himself liable, be liable—

- (a) on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding<sup>F5</sup> level 3 on the standard scale], or to both;
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to<sup>F5</sup> an unlimited fine], or to both.

**F4** 1972 c.10 (NI)

**F5** 1984 NI 3

### 5 Failure to surrender warrant, etc.

- <sup>F6</sup>(1) If any person to whom a warrant or other written authority relating to any transferred excise duty has been issued by the Ministry is required by the Ministry to deliver up or account to the satisfaction of the Ministry for that warrant or authority and fails to do so within such period as may be specified in the requirement, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £20.
- (2) If his failure continues after such conviction, he shall be guilty of a further offence and shall be liable on summary conviction to a fine not exceeding £5 for every day on which his failure so continues.

**F6** 1972 c.10 (NI)

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## 6 Bribery and collusion.

<sup>F7</sup>(1) If any authorised officer—

- (a) directly or indirectly asks for or takes in connection with any of his duties as such officer any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Ministry is or may be defrauded or which is otherwise unlawful, being an act or thing relating to any transferred excise duty;

he shall be guilty of an offence.

(2) If any person—

- (a) directly or indirectly offers or gives to any authorised officer any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward; or
- (b) proposes or enters into any agreement with any authorised officer;

in order to induce that officer to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Ministry is or may be defrauded or which is otherwise unlawful, being an act or thing relating to any transferred excise duty, or otherwise to take any course contrary to his duty as such authorised officer, that person shall be guilty of an offence.

(3) Any person committing an offence under this section shall be liable on summary conviction to a fine not exceeding £500.

**F7** [1972 c.10 \(NI\)](#)

## 7 Obstruction of officers, etc.

<sup>F8</sup> If any person—

- (a) obstructs, hinders, molests or assaults any authorised officer engaged in carrying out any function relating to any transferred excise duty, or any person acting in aid of that officer; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under this Act, or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys any thing so liable to forfeiture, or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture; or
- (d) prevents the lawful apprehension of any person by an authorised officer, or rescues any person lawfully apprehended by an authorised officer;

he shall be guilty of an offence and shall be liable—

- (i) on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding<sup>F9</sup> level 3 on the standard scale], or to both;
- (ii) on conviction on indictment, to imprisonment for a term not exceeding two years or to<sup>F9</sup> an unlimited fine], or to both.

**F8** [1972 c.10 \(NI\)](#)

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**Changes to legislation:** *There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), PART I. (See end of Document for details)*

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**F9** 1984 NI 3

## **8 Expenses.**

Any expenses incurred by the Ministry, or by any other department acting on behalf of and with the approval of the Ministry, in carrying this Act into effect may be defrayed out of money provided by Parliament.

**Status:**

Point in time view as at 01/01/2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), PART I .