

Licensing : Valuation.

REGULATIONS MADE BY THE MINISTRY OF FINANCE FOR NORTHERN IRELAND IN PURSUANCE OF SUB-SECTION (2) OF SECTION 2 OF THE FINANCE ACT (NORTHERN IRELAND) 1928.

1928. No. 109..

The Ministry of Finance by virtue of Section 2 of the Finance Act (Northern Ireland), 1928, makes the following Regulations :—

Notice.

1. The Commissioner shall give notice to the Chief Officer of Excise of every application received by him from a licensed person for a Certificate or for the revision or cancellation of a Certificate and shall give notice to the licensed person of every application for a revision or cancellation of the Certificate given to such licensed person which he shall receive from an Officer of Excise.

Investigation.

2.—(1) Before giving or revising a Certificate the Commissioner shall examine the Certificate granted by the licensing Court for the issue of the licence and shall ascertain the extent of the premises excluded from its application, and shall also ascertain the extent of the entire premises and the annual value which would have been assigned to them for the purpose of licence duty in accordance with the provisions of sub-section (7) of section forty-three of the Inland Revenue Act, 1880.

(2) In estimating the net annual value of the licensed premises for the purpose of giving or revising a Certificate, the Commissioner shall take into consideration any evidence or representations which may be tendered to him by the licensed person or by an Officer of Excise.

Revision and Cancellation.

3.—(1) Where a revised Certificate is given the former Certificate shall be surrendered to the Commissioner and cancelled by him.

(2) The Commissioner shall upon application by a licensed person who desires to have his Certificate cancelled without the issue of a revised Certificate cancel such Certificate without fee or further investigation.

(3) Where a Certificate is revised or cancelled in accordance with this Article, the Commissioner shall give notice of the revision or cancellation to the Chief Officer of Excise.

Adjustment of Duty.

4.—(1) Every Certificate, including a Revised Certificate, shall for the calculation of licence duty take effect from the

commencement of the licensing year to which it relates, and shall continue in effect until further revised or cancelled in accordance with these Regulations, and every cancellation of a Certificate shall be deemed to take effect from the commencement of the licensing year in which such cancellation takes place.

(2) Where the duty on the licence is in any year increased or reduced by reason of the grant revision or cancellation of a Certificate and duty has been paid on the licence before such variation then upon such grant revision or cancellation the additional duty shall forthwith be payable or the difference repayable as the case may be.

Fees.

5.—(1) The fees payable by the applicant shall be—

- (a) For every Certificate in respect of licensed premises for which no previous Certificate has been given, the sum of 10s. 6d.
- (b) For every revision of a Certificate the sum of 7s. 6d., provided that no fee shall be paid for a revision made on the application of an officer of Excise.

(2) The prescribed fees shall be paid at the time of making application for a Certificate or revision as the case may be.

Interpretation, &c.

6.—(1) In these Regulations the expression "Chief Officer of Excise" means the Chief Officer of Customs and Excise in Northern Ireland acting, by virtue of an arrangement under Section sixty-three of the Government of Ireland Act, 1920, in the execution of the powers of the Ministry of Finance in relation to certain transferred Duties of Excise; "Officer of Excise" means an Officer of the Commissioners of Customs and Excise acting as aforesaid; "The Commissioner" means the Commissioner of Valuation as defined in the Act; "Certificate" means the Certificate of the Estimate of the net annual value of the licensed premises referred to in the Act; "The Act" means section two of the Finance Act (N.I.), 1928; and all other expressions have the same meaning as in the Act.

(2) These Regulations may be cited as the Licensing (Valuation) Regulations, 1928.

Given under the Official Seal of the Ministry of Finance
this 18th day of October, 1928, in the presence of—

(L.S.)

G. C. Duggan,
Assistant Secretary.

Methylated Spirits and Ether.

IN PURSUANCE OF SECTION NINE OF THE INTOXICATING LIQUOR AND LICENSING ACT (NORTHERN IRELAND), 1927 (HEREIN-AFTER REFERRED TO AS "THE ACT OF 1927"), THE MINISTRY OF HOME AFFAIRS FOR NORTHERN IRELAND HEREBY MAKES THE FOLLOWING REGULATIONS :—

1928. No. 17.

Methylated Spirits.

1. Every retailer of methylated spirits shall keep a record of all purchases of such spirits in the form given in the First Schedule hereto annexed.

2. On every sale of methylated spirits the retailer shall before delivery make, or cause to be made, an entry in a book to be kept for the purposes of this and of the foregoing regulation in the form and containing the particulars set forth in the Second Schedule hereto annexed. To this entry the signature of the purchaser and of the person (if any) who introduced him shall be affixed.

3. So much of the foregoing regulation as requires the signature of the purchaser to be affixed to the record of sale shall not apply if the following conditions are fulfilled :—

- (a) There has been received by the seller before the sale an Order, in writing, signed by the purchaser stating his name and address, the quantity of the spirits to be purchased and the purpose for which the spirits are required.
- (b) The seller is reasonably satisfied that the signature affixed to the Order is in fact the signature of the person purporting to sign it.
- (c) The seller forthwith enters in the book in the column assigned to the signature of purchasers, the words "Signed Order" followed by the date on which the Order is executed, and having endorsed the Order with name of the seller and the date on which it was executed, preserve the same for a period of two years from the date thereof.

4. When a retailer of methylated spirits sells such spirits to another retailer he shall enter in column 5 of his register of sales the word "Re-sale."

Methylated Ether.

5. In the following regulations the expression "ether" means methylated ether as defined by sub-section (6) of section nine of the Act of 1927, and the expression "proprietary medicine" means a preparation wherein the person preparing the same has, or claims to have, a secret process or exclusive right and which is not manufactured or prepared in Northern Ireland.

6. Every wholesale dealer in ether shall keep, or cause to be kept, a record of all sales of ether and of all sales of preparations containing ether (save in the case of a proprietary medicine containing not more than five per centum of ether) in the form set forth in the Second Schedule hereto annexed, omitting columns 3, 5, 6, and 7.

7. Any person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy and Poisons Act (Northern Ireland), 1925, is hereby authorised:—

- (a) To sell proprietary medicines containing not more than five per centum of ether.
- (b) To sell any preparation containing ether, the formula of which has received the sanction of the Ministry of Home Affairs.
- (c) To sell any preparation containing ether which is lawfully dispensed in pursuance of a prescription given by a duly qualified medical practitioner, registered dentist or registered veterinary surgeon.

Prescriptions containing ether shall not be supplied more than once on the same prescription.

The prescription shall be marked with the date on which it is dispensed and shall be retained by the person, firm or body corporate by whom the prescription is dispensed, and shall be available for inspection for two years from the date thereof.

Prescriptions containing ether shall not be supplied in pursuance of this paragraph unless the prescription complies with the following conditions:—

- (i) The prescription must be in writing, must be dated and signed by the medical practitioner, registered dentist or registered veterinary surgeon, as the case may be, with his usual signature and address, and must specify the name and address of the person for whose use the prescription is given and the total amount of ether to be supplied on the prescription.
- (ii) A prescription given by a registered dentist shall be marked "For local dental treatment only," and a prescription given by a registered veterinary surgeon shall be marked "For animal treatment only."

8. The Minister of Home Affairs may at any time withdraw from any person (either in whole or in part) the authorisation given in the foregoing regulation.

9 Where, in pursuance of paragraph (b) of sub-section (2) of section nine of the Act of 1927, ether is supplied on the order of a medical practitioner or registered dentist for use in a hospital, infirmary, dispensary, or other similar institution, the retailer, shall insert in column 2 of the Second Schedule the name of hospital, infirmary, dispensary or other similar institution, and in column 6 the signature to be obtained shall be that of the matron or other responsible official of the hospital, infirmary, dispensary or other similar institution, to whom the ether is delivered.

10. The Ministry of Home Affairs may grant to any person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy and Poisons Act (Northern Ireland), 1925, a special authorisation entitling such person to sell ether to a person requiring it for manufacturing or scientific purposes and may attach to the said authorisation such conditions as may be deemed necessary.

11. Every person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy and Poisons Act (Northern Ireland), 1925, who supplies ether shall comply with the following provisions :—

- (a) He shall enter or cause to be entered in a book to be kept for this purpose all supplies of ether and all supplies of preparations containing ether (except supplies of proprietary medicines containing not more than five per centum of ether) purchased or otherwise obtained by him in the form and containing the particulars shown in the First Schedule hereto annexed, omitting column 5.
- (b) On every sale of ether and of a preparation containing ether (except proprietary medicines containing not more than five per centum of ether) he shall, before delivery, make or cause to be made an entry in the above-mentioned Register in the form and containing the particulars shown in the Second Schedule hereto annexed.

When ether or any preparation containing ether is supplied on the order or prescription of a medical practitioner, registered dentist or registered veterinary surgeon, the order or prescription shall be retained by the seller for a period of not less than two years from the date thereof. When the purchaser is known to the seller, columns 3 and 7 of the Second Schedule need not be completed.

General Provisions.

12. All entries in all registers kept in pursuance of these Regulations shall be made in ink.

13. The inspector appointed under section eight of the Pharmacy and Poisons Act (Northern Ireland), 1925, is hereby authorised to inspect all registers and records kept in pursuance of these regulations.

Short Title and Commencement.

14. These Regulations may be cited as the Methylated Spirits and Ether Regulations (Northern Ireland), 1928.

15. These Regulations shall come into operation on the first day of March, 1928.

Given under the Seal of the Ministry of Home Affairs for Northern Ireland, this 10th day of February, 1928.

(L.S.)

(Signed)

W. A. Magill,
Assistant Secretary.

FIRST SCHEDULE.

Purchases.

1.	2.	3.	4.	5.	
Date on which supply received.	Name of Person, Body or Firm from whom obtained.	Address of Person, Body or Firm from whom obtained.	Amount obtained.	If the amount is over 4 gallons, the number of.	
				Requisition.	Permit.

SECOND SCHEDULE.

Sales.

1.	2.	3.	4.	5.	6.	7.
Date of Sale.	Name and Address of Purchaser.	Name, Address and occupation of the person by whom the purchaser was introduced.	Quantity sold.	Purpose for which required.	Signature of Purchaser.	Signature of person by whom the purchaser was introduced.