



Matches and Mechanical Lighters Duties Act 1979

1979 CHAPTER 6

An Act to consolidate the enactments relating to the excise duties on matches and mechanical lighters. [22nd February 1979]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Matches

1 Excise duty on matches

- (1) There shall be charged on matches—
 - (a) imported into the United Kingdom ; or
 - (b) manufactured in the United Kingdom and sent out from the premises of a manufacturer of matches,a duty of excise at the rate of £0.49 for every 7,200 matches (and so in proportion for any less number of matches).
- (2) For the purposes of the duty chargeable under subsection (1) above, a match which has more than one point of ignition shall be reckoned as so many matches as there are points of ignition.

2 Licences to manufacture matches

- (1) No person shall manufacture matches unless he holds an excise licence for that purpose granted under this section.
- (2) A licence granted under this section shall expire on the 31st March next after it is granted.

- (3) On any licence granted under this section there shall be charged an excise licence duty of £1.
- (4) If any person manufactures matches otherwise than under and in accordance with a licence granted under this section, he shall be liable on summary conviction to a penalty of £50 and the matches shall be liable to forfeiture.

3 Regulations about matches

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
 - (a) regulating the manufacture of matches and the removal of matches from the premises of a licensed manufacturer ;
 - (b) for securing and collecting the excise duty chargeable on matches manufactured in the United Kingdom;
 - (c) providing for the remission or repayment of excise duty on defective matches;
 - (d) for authorising the removal from the premises of a licensed manufacturer without payment of excise duty of matches removed for exportation or shipment as stores or for warehousing, or removed to other premises of that manufacturer or to premises of another licensed manufacturer;
 - (e) for securing that there is on every container of matches a notification of the contents, or the minimum or maximum contents, of the container.
- (2) In subsection (1) above "licensed manufacturer" means a person who holds a licence granted under section 2 above.
- (3) If any person contravenes or fails to comply with any regulation made under subsection (1) above, he shall be liable on summary conviction to a penalty of £50, and any article in respect of which the offence was committed shall be liable to forfeiture.
- (4) The power to make regulations under subsection (1) above shall be exercisable by statutory instrument and any statutory instrument by which the power is exercised shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Mechanical lighters

4 Mechanical lighters

- (1) For the purposes of this Act "mechanical lighter" means any portable contrivance intended to provide a means of ignition, whether by spark, flame or otherwise, being a mechanical, chemical, electrical or similar contrivance.
- (2) For the purposes of this Act—
 - (a) any component which is, in accordance with section 5 below, the prescribed component of a mechanical lighter; or
 - (b) any assembly which includes such a component,shall be deemed to be a mechanical lighter; and any reference in this Act to a manufacturer of mechanical lighters includes a reference to a person by whom any prescribed component of a mechanical lighter, or assembly which includes such a component, 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.

5 The prescribed component

- (1) Until otherwise provided by an order under subsection (2) below, for the purposes of section 4(2) above the prescribed component of an imported mechanical lighter shall be the body.
- (2) Subject to subsection (1) above, in section 4(2) above the "prescribed component", in relation to a mechanical lighter falling within any class or description of mechanical lighters, means 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 the component part or one of the component parts in such a lighter least likely to require replacement.
- (3) The power to make orders under subsection (2) above shall be exercisable by statutory instrument and any statutory instrument by which the power is exercised shall be laid before the House of Commons after being made.
- (4) A statutory instrument made under subsection (2) above which extends the incidence of duty shall cease to have effect on the expiration of a period of 28 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 House of Commons, but without prejudice to anything previously done under it or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

- (5) A statutory instrument made under subsection (2) above which does not extend the incidence of duty shall be subject to annulment in pursuance of a resolution of the House of Commons.

6 Excise duty on mechanical lighters

- (1) There shall be charged on mechanical lighters—
 - (a) imported into the United Kingdom ; or
 - (b) manufactured in the United Kingdom and sent out from the premises of a manufacturer of mechanical lighters,a duty of excise at the rate of £0.20 for each lighter.
- (2) The duty chargeable under subsection (1) above shall be chargeable on mechanical lighters which when imported or sent out as mentioned in that subsection are incomplete as well as on lighters which at that time are complete.
- (3) No duty shall be chargeable under this section on a mechanical lighter which is shown to the satisfaction of the Commissioners to be constructed solely for the purposes of igniting gas for domestic use.
- (4) The Commissioners may, subject to such conditions as they see fit to impose, exempt from the duty chargeable under this section any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps.
- (5) If, save as permitted under subsection (4) above or regulations under section 7(1) below, a manufacturer of mechanical lighters sends out from his premises any mechanical lighter without payment of the duty chargeable on it under this section, he shall be liable on summary conviction to a penalty of £50, and any article in respect of which the offence was committed shall be liable to forfeiture.

7 Regulations about mechanical lighters

- (1) The Commissioners may make regulations—
 - (a) prohibiting the manufacture of mechanical lighters (including the assembling of parts of mechanical lighters, whether to form complete mechanical lighters or not) except by a person who holds a licence granted for that purpose under the regulations ;
 - (b) for fixing the date of the expiration of licences granted under the regulations;
 - (c) for regulating the manufacture of mechanical lighters and the removal of them from the place of manufacture with a view to securing and collecting the excise duty chargeable on them ;
 - (d) for requiring every manufacturer of mechanical lighters to give security by bond or otherwise—
 - (i) for the keeping of such records as, in pursuance of regulations under this subsection, he may be required to produce to an officer; and
 - (ii) for the payment of all excise duty payable by him;
 - (e) providing for the delivery to and receipt by manufacturers licensed under the regulations of mechanical lighters imported into or manufactured in the United Kingdom without payment of the excise duty chargeable on them;
 - (f) for authorising the removal from the premises of a manufacturer licensed under the regulations without payment of excise duty of mechanical lighters for exportation or shipment as stores or for warehousing for exportation or for use as stores;
 - (g) for the remission or repayment, subject to such conditions as may be prescribed in the regulations, of any excise duty chargeable or paid on mechanical lighters—
 - (i) which have been destroyed or have become unfit for use by unavoidable accident before removal from a manufacturer's premises; or
 - (ii) which have been sent back to the place of manufacture as being defective.
- (2) Where an officer finds that the number of mechanical lighters in the stock or possession of a manufacturer of mechanical lighters is less than the manufacturer's recorded number, then, except in so far as the deficiency is explained by the manufacturer to the satisfaction of the Commissioners, mechanical lighters to the number of the deficiency shall be deemed to have been sent out from the premises of the manufacturer on the day on which the deficiency first came to the notice of the officer.
- (3) In subsection (2) above the " recorded number ", in relation to a manufacturer of mechanical lighters, means the number of mechanical lighters which, according to records or other documents produced by him in pursuance of regulations under subsection (1) above to the officer concerned, ought to be in his stock or possession.
- (4) If any person contravenes or fails to comply with any regulation made under subsection (1) above, he shall be liable on summary conviction to a penalty of £50, and any article in respect of which the offence was committed shall be liable to forfeiture.
- (5) The power to make regulations under subsection (1) above shall be exercisable by statutory instrument and any statutory instrument by which the power is exercised shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Supplementary

8 Interpretation

- (1) In this Act " mechanical lighter " has the meaning given by section 4(1) above.
- (2) This Act and the other Acts included in the Customs and Excise Acts 1979 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act—

Customs and Excise Management Act 1979

- " the Commissioners "
 - " the Customs and Excise Acts 1979 "
 - " container "
 - " officer "
 - " shipment "
 - " stores "
 - " warehousing " .
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9 Repeals and consequential amendments.

- (1) The enactments specified in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (2) In section 17 of the Finance Act 1972, after the subsection (2A) inserted by paragraph 2 of Schedule 2 to the Customs and Excise Duties (General Reliefs) Act 1979, there shall be inserted the following subsection—

“(2B) Section 6(4) of the Matches and Mechanical Lighters Duties Act 1979 (exemption of certain mechanical lighters) shall also be excepted from the enactments which are to have effect as mentioned in subsection (1) of this section.”.
- (3) In Note (2) to Group 1 in Schedule 7 to the Finance (No. 2) Act 1975, and in Note (2) to Group 8 in that Schedule, for the words " section 221(4) of the Customs and Excise Act 1952" there shall be substituted the words " section 4(1) of the Matches and Mechanical Lighters Duties Act 1979 " .
- (4) Nothing in subsection (2) or (3) above shall prejudice the operation of sections 15 to 17 of the Interpretation Act 1978 (which relate to the effect of repeals).

10 Citation and commencement.

- (1) This Act may be cited as the Matches and Mechanical Lighters Duties Act 1979 and is included in the Acts which may be cited as the Customs and Excise Acts 1979.

Status: This is the original version (as it was originally enacted).

(2) This Act shall come into operation on 1st April 1979.

SCHEDULE

Section 9(1).

REPEALS

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2 c. 44.	The Customs and Excise Act 1952.	Sections 219 to 222.
1 & 2 Eliz. 2 c. 34.	The Finance Act 1953.	Section 3(3) and (5).
8 & 9 Eliz. 2 c. 44.	The Finance Act 1960.	In section 7, in subsection (1), from the beginning to the words " or similar contrivance " ", and subsections (3) and (4).
1963 c. 25.	The Finance Act 1963.	Section 4(2).
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 12 and 13. In Schedule 3, paragraphs 8, 12 and 38.
1978 c. 42.	The Finance Act 1978.	In Schedule 12, paragraph 6.