

Customs and Excise Act, 1952

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CHAPTER 44

An Act to consolidate with amendments certain enactments relating to customs and excise and to extend certain provisions of those enactments to any other matter in relation to which the Commissioners of Customs and Excise are for the time being required in pursuance of any enactment to perform any duties.

[1st August, 1952.]

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:—

PART I

ADMINISTRATION

Appointment and duties of Commissioners, officers, etc.

1.—(1) Her Majesty may from time to time, under the Great Seal of the United Kingdom, appoint persons to be Commissioners of Customs and Excise, and any person so appointed shall hold office during Her Majesty's pleasure and may be paid such remuneration and allowances as the Treasury may determine.

Appointment and general duties of commissioners, etc.

(2) The Commissioners shall, subject to the general control of the Treasury, be charged with the duty of collecting and accounting for, and otherwise managing, the revenues of customs and excise.

(3) The Commissioners may commission such officers and appoint or authorise such other persons to discharge any duties

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—cont.

in relation to any assigned matter on such terms and conditions, and may pay to them such remuneration and allowances, as the Commissioners may with the sanction of the Treasury determine, and the Commissioners may at their pleasure suspend, reduce, discharge or restore any officer or person so commissioned, appointed or authorised.

Privileges of
Commissioners,
etc.

2.—(1) No Commissioner or officer and no person appointed by the Commissioners to discharge any duty relating to customs or excise shall be compelled to serve as a sheriff or in any corporate, parochial or other public office or on any jury whatsoever.

(2) Save as expressly provided by or under any enactment, no sum granted by way of remuneration or superannuation allowance to any person as being or having been a Commissioner, officer or person appointed as aforesaid shall before payment thereof to or for the use of that person be capable of assignment or be liable to be taken under or by virtue of any legal process.

(3) The benefits and advantages arising from membership of the Customs Annuity and Benevolent Fund and the Inland Revenue Life Assurance Benevolent Fund Society respectively shall be available to and in respect of the Commissioners, all officers and all persons appointed by the Commissioners to discharge any duty relating to any assigned matter.

Office hours,
holidays, etc.

3.—(1) Subject to the provisions of this section, the days on which and the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties shall be such as the Commissioners may direct.

(2) The following days shall be kept as holidays in the customs and excise, that is to say—

(a) Good Friday and Christmas Day ; and

(b) in England and Wales, in Scotland and in Northern Ireland respectively, any other day which by virtue of section one of, and the Schedule to, the Bank Holidays Act, 1871, is a bank holiday in that part of the United Kingdom ; and

(c) the day appointed for the purposes of customs and excise for the celebration of Her Majesty's birthday.

(3) The powers conferred by sections four and five of the said Act to appoint special bank holidays and to alter the date of any bank holiday shall include power to appoint and alter days to be kept as holidays in the customs and excise.

4.—(1) Any act or thing required or authorised by or under any enactment to be done by the Commissioners or any of them may be done—

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—cont.
Exercise of powers and performance of duties.

- (a) by any one or more of the Commissioners ; or
- (b) if the Commissioners so authorise, by a secretary or assistant secretary to the Commissioners ; or
- (c) by any other person authorised generally or specially in that behalf in writing by the Commissioners.

(2) Any person, whether an officer or not, engaged by the orders or with the concurrence of the Commissioners (whether previously or subsequently expressed) in the performance of any act or duty relating to an assigned matter which is by law required or authorised to be performed by or with an officer, shall be deemed to be the proper officer by or with whom that act or duty is to be performed, and any person so deemed to be the proper officer shall have all the powers of an officer in relation to that act or duty.

5. It shall be the duty of every constable and every member of Her Majesty's armed forces or coastguard to assist in the enforcement of the law relating to any assigned matter.

Assistance to be rendered by police, etc.

6.—(1) The Commissioners may hold or cause to be held such inquiries as they consider necessary or desirable for the purposes of any assigned matter, including inquiries into the conduct of any officer or of any person appointed by them.

Power to hold inquiries.

(2) The person holding any such inquiry—

- (a) may require 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 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 ; and
- (b) may require evidence to be given on oath, and for that purpose shall have power to administer oaths.

(3) If any person fails without reasonable excuse to comply with any such requirement as aforesaid, he shall be liable to a penalty of five pounds.

(4) Subject to the foregoing provisions of this section, the procedure and conduct of any inquiry under this section shall be such as the Commissioners may direct.

Offences in connection with Commissioners, officers, etc.

7. 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

Unlawful assumption of character of officer, etc.

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—cont.

own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of a Commissioner or officer or of a person appointed by the Commissioners he shall, in addition to any other punishment to which he may have rendered himself liable, be liable on summary conviction to a penalty of one hundred pounds or to imprisonment for a term not exceeding three months or to both, or on conviction on indictment to a penalty of five hundred pounds or to imprisonment for a term not exceeding two years or to both; and he may be detained.

Failure to
surrender
commission,
etc.

8. If any person to whom a commission or other written authority has been issued by the Commissioners is required by the Commissioners to deliver up or account to their satisfaction for that commission or authority and fails to comply within such period as may be specified in the requirement, he shall be liable to a penalty of twenty pounds, and if the failure continues after he is convicted thereof he shall be guilty of a further offence and be liable to a penalty of five pounds for every day on which the failure has so continued.

Bribery and
collusion.

9.—(1) If any Commissioner or officer or any person appointed or authorised by the Commissioners to discharge any duty relating to an assigned matter—

(a) directly or indirectly asks for or takes in connection with any of his duties 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 Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,

he shall be guilty of an offence under this section.

(2) If any person—

(a) directly or indirectly offers or gives to any Commissioner or officer or to any person appointed or authorised by the Commissioners as aforesaid 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 Commissioner, officer or person appointed or authorised as aforesaid,

in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby Her Majesty is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his duty, he shall be guilty of an offence under this section.

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—cont.

(3) Any person committing an offence under this section shall be liable to a penalty of five hundred pounds and may be detained.

10.—(1) Any person who—

Obstruction of
officers, etc.

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under any enactment relating to an assigned matter, or any person acting in his aid ; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under any such enactment 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 detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained,

or who attempts to do any of the aforementioned things, shall be liable on summary conviction to a penalty of one hundred pounds or to imprisonment for a term not exceeding three months or to both, or on conviction on indictment to a penalty of five hundred pounds or to imprisonment for a term not exceeding two years or to both.

(2) Any person committing an offence under this section and any person aiding or abetting the commission of such an offence may be detained.

Commissioners' receipts and expenses

11.—(1) Save for such sums as may be required for any disbursements permitted by section ten of the Exchequer and Audit Departments Act, 1866, all money and securities for money collected or received in Great Britain for or on account of customs or excise shall be paid or remitted to and accounted for by the Bank of England in such manner as the Commissioners may with the approval of the Treasury direct, and shall be placed to an account in the books of the Bank entitled "the General Account of the Commissioners of Customs and Excise".

PART I
—cont.

(2) The Bank shall deliver to the Commissioners each day a statement in writing of the money or securities for money, if any, received on that day from or on account of the Commissioners, and every statement so delivered shall be deemed to be a sufficient acknowledgment by the Bank of the receipt of the money and securities specified therein.

(3) Any money and securities for money standing to the credit of the General Account aforesaid and all money and securities for money collected or received in Northern Ireland for or on account of customs or of the duties of excise on articles manufactured or produced shall be dealt with as provided in section ten of the Exchequer and Audit Departments Act, 1866.

(4) Notwithstanding anything in section ten of the Exchequer and Audit Departments Act, 1866, or in subsection (1) of this section as to the disbursements which may be made out of money collected or received for or on account of customs or excise—

(a) any sum required for the purpose of such disbursements in the Port of London shall be paid out of the General Account aforesaid; and

(b) no repayment of sums overpaid in error shall be made unless the claim thereto is made and evidence in support thereof is submitted to the Commissioners within six years of the date of the overpayment and the claim is established to the satisfaction of the Commissioners.

(5) Any reference in this section to money and securities for money collected or received for or on account of customs or excise or of any duties thereof includes a reference to any sums received under or by virtue of any enactment relating to customs or excise or to those duties by way of pecuniary penalties or the pecuniary proceeds of any forfeiture, costs, or otherwise howsoever.

Remuneration
and expenses
of Commis-
sioners.

12. Any remuneration and allowances payable to the Commissioners under this Act and any expenses of the Commissioners under this Act shall be defrayed out of moneys provided by Parliament.

PART II

IMPORTATION, EXPORTATION AND CARRIAGE COASTWISE

Ports, customs airports, customs stations, etc.

Appointment
of ports, etc.

13.—(1) The Commissioners may by order made by statutory instrument—

(a) appoint and name as a port for the purposes of customs and excise any area in the United Kingdom specified in the order;

(b) revoke the appointment of any port for the purposes aforesaid made before the passing of this Act or alter the name or limits of any such port;

(c) revoke or vary any order made under this subsection.

(2) The Commissioners may in any port from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships by officers.

14.—(1) The Commissioners may in any port approve for such periods and subject to such conditions and restrictions as they think fit places for the loading or unloading of goods or of any class or description of goods, and any place so approved is in this Act referred to as an “ approved wharf ”.

Approved wharves.

(2) The Commissioners may by order revoke any appointment made before the commencement of this Act of any place to be a legal quay for the loading or unloading of goods, but any place which is at the commencement of this Act a legal quay shall, unless and until the appointment thereof is so revoked, be deemed for the purposes of this Act to be an approved wharf.

(3) Any appointment of a place to be a sufferance wharf in force at the commencement of this Act shall have effect as if it were an approval of that wharf given under this section on the same terms as that appointment.

(4) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(5) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under this section shall be liable to a penalty of one hundred pounds.

15.—(1) Save as permitted by the Commissioners, the commander of an aircraft entering the United Kingdom from a place outside the United Kingdom shall not cause or permit the aircraft to land—

General provisions as to movement of aircraft into and out of the United Kingdom.

(a) for the first time after its arrival in the United Kingdom ;
or

(b) at any time while it is carrying passengers or goods brought in that aircraft from a place outside the United Kingdom and not yet cleared,

at any place other than a customs airport, and any person importing or concerned in importing any goods in any aircraft shall not bring the goods into the United Kingdom at any place other than a customs airport.

(2) Save as permitted by the Commissioners, no person shall depart on a flight to a place or area outside the United Kingdom

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—cont.

from any place in the United Kingdom other than a customs airport, and the commander of any aircraft engaged in a flight from a customs airport to a place or area outside the United Kingdom shall not cause or permit it to land at any place in the United Kingdom other than a customs airport specified in the application for clearance for that flight.

(3) The two foregoing subsections shall not apply in relation to any aircraft flying to or from any place or area outside the United Kingdom from or to any place therein which is required under or by virtue of any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs airport, but the commander of any such aircraft—

- (a) shall immediately report the landing to an officer or constable and shall on demand produce to him the journey log book belonging to the aircraft;
- (b) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft; and
- (c) shall comply with any directions given by an officer with respect to any such goods,

and no passenger or member of the crew shall without the consent of an officer or constable leave the immediate vicinity of the aircraft:

Provided that nothing in this subsection shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(4) Any person contravening or failing to comply with any provision of this section shall be liable to a penalty of two hundred pounds, or to imprisonment for a term not exceeding three months, or to both.

(5) In this Act, the expression “customs airport” means an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs Acts by an order in force under the Civil Aviation Act, 1949, made by the Minister of Civil Aviation with the concurrence of the Commissioners.

(6) The provisions of this Act relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty other than a military aircraft.

In this subsection, the expression “military aircraft” includes naval and air force aircraft and any aircraft commanded by a person in naval, military or air force service detailed for the purpose of such command.

16.—(1) The Commissioners may, in any customs airport, approve for such periods and subject to such conditions and restrictions as they think fit a part of, or a place at, that airport for the loading and unloading of goods and the embarkation and disembarkation of passengers, and any such part or place so approved is in this Act referred to as an "examination station".

PART II
—cont.

Approval of examination stations at customs airports.

(2) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under this section shall be liable to a penalty of one hundred pounds.

17.—(1) The Commissioners may, in any port or customs airport, approve for such periods and subject to such conditions and restrictions as they see fit, places for the deposit of goods imported at that port or airport and not yet cleared from customs charge, including goods not yet reported and entered under this Act, and any place so approved is in this Act referred to as a "transit shed".

Approval of transit sheds at ports and customs airports.

(2) Where by any local Act provision is made for the landing of goods without entry for deposit in transit sheds authorised thereunder, any provision of that Act that goods so landed shall be deemed to be still on board ship shall cease to have effect, and the provisions of this Act relating to goods deposited in transit sheds approved under this section shall have effect in relation to goods deposited in transit sheds authorised under that Act.

(3) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1) of this section.

(4) Any person contravening or failing to comply with any condition or restriction imposed by the Commissioners under subsection (1) of this section shall be liable to a penalty of one hundred pounds.

18.—(1) The Commissioners may, for the purpose of safeguarding the revenue and for the better enforcement of any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation of any goods, make regulations—

Power to regulate movements of goods into and out of Northern Ireland by land.

(a) prohibiting the importation or exportation by land of all goods or of any class or description of goods except within such hours and by such routes within Northern Ireland (in this Act referred to as "approved routes") as may be prescribed by the regulations ;

PART II
—cont.

(b) appointing places for the examination and entry of and payment of any duty chargeable on any goods being imported or exported by land (in this Act referred to as "customs stations").

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

Officers'
powers of
boarding.

19.—(1) At any time while a ship is within the limits of a port, or an aircraft is at a customs airport, or a vehicle is on an approved route, any officer and any other person duly engaged in the prevention of smuggling may board the ship, aircraft or vehicle and remain therein and rummage and search any part thereof.

(2) The Commissioners may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide reasonable accommodation below decks for any officer stationed therein, or means of safe access to and egress from the ship in accordance with the requirements of any such officer, he shall be liable to a penalty of twenty pounds.

Officers'
powers of
access, etc.

20.—(1) Without prejudice to the last foregoing section, the proper officer shall have free access to every part of any ship or aircraft at a port or customs airport and of any vehicle brought to a customs station and may—

- (a) cause any goods to be marked before they are unloaded from that ship, aircraft or vehicle ;
- (b) lock up, seal, mark or otherwise secure any goods carried in the ship, aircraft or vehicle or any place or container in which they are so carried ;
- (c) break open any place or container which is locked and of which the keys are withheld.

(2) Any goods found concealed on board the ship, aircraft or vehicle shall be liable to forfeiture.

Officers'
powers of
detention of
ships, etc.

21.—(1) Where at the expiration of a period, in the case of a ship or vehicle, of twenty-one or, in the case of an aircraft, of seven clear days from the date of making due report under section twenty-six of this Act of any ship, vehicle or aircraft, or such longer period as the Commissioners may in any case allow, any goods are still on board the ship, vehicle or aircraft, the proper officer may detain that ship, vehicle or aircraft until—

- (a) any expenses properly incurred in watching and guarding the goods beyond the said period, except, in the case of a ship or aircraft, in respect of the day of clearance inwards ; and

(b) where the goods are removed by virtue of any provision of this Act from the ship, vehicle or aircraft to a Queen's warehouse, the expenses of that removal, have been repaid to the Commissioners.

(2) Where, in the case of any derelict or other ship or aircraft coming, driven or brought into the United Kingdom under legal process, by stress of weather or for safety, or in the case of any vehicle in Northern Ireland which suffers any mishap, it is necessary to station any officer in charge thereof, whether on board or otherwise, for the protection of the revenue, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred by the Commissioners have been repaid.

22.—(1) The Commissioners may from time to time give general or special directions as to the manner in which and the conditions under which goods chargeable with any duty which has not been paid, or drawback goods, or any other goods which have not been cleared from customs charge, or any class or description of such goods, may be moved within the limits of any port or customs airport or between any port or customs airport and any other place. Control of movement of uncleared goods, etc.

(2) Any such directions may require that any such goods shall be moved only—

(a) by persons licensed by the Commissioners for that purpose ;

(b) in such ships, aircraft or vehicles or by such other means as may be approved by the Commissioners for that purpose ;

and any such licence or approval may be granted for such period and subject to such conditions and restrictions as the Commissioners think fit and may be revoked at any time by the Commissioners.

(3) Any person contravening or failing to comply with any direction given or condition or restriction imposed, or the terms of any licence granted, by the Commissioners under this section shall be liable to a penalty of twenty pounds.

23.—(1) If any ship or aircraft departs from any place, or any vehicle crosses the boundary out of Northern Ireland, carrying on board without his consent any officer of customs and excise or other Government officer, including an officer of the Government of Northern Ireland, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable to a penalty of one hundred pounds. Penalty for carrying away officers.

(2) Without prejudice to the liability of any person under the foregoing subsection, the amount of any expenses incurred by the Commissioners or by any Government department, including

PART II
—cont.

a department of the Government of Northern Ireland, by reason of the carrying away of any officer may be recovered summarily as a civil debt from that person or from the owner of the ship, aircraft or vehicle concerned.

(3) For the purposes of this section, the guard of a railway train shall be deemed to be the person in charge of any vehicle forming part of that train.

Power to
inspect
aircraft,
aerodromes,
records, etc.

24.—(1) The commander of an aircraft shall permit an officer at any time to board the aircraft and inspect it and any goods loaded therein and all documents relating to the aircraft or to goods or persons carried therein and an officer shall have the right of access at any time to any place to which access is required for the purpose of any such inspection.

(2) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.

(3) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Commissioners, the person in control of any other aerodrome shall—

- (a) keep a record in such form and manner as the Commissioners may approve of all aircraft arriving at or departing from the aerodrome ;
- (b) keep that record available and produce it on demand to any officer, together with all other documents kept on the aerodrome which relate to the movement of aircraft ; and
- (c) permit any officer to make copies of and take extracts from any such record or document.

(4) If any person contravenes or fails to comply with any of the provisions of this section he shall be liable to a penalty of two hundred pounds or to imprisonment for a term not exceeding three months or to both.

Power to
prevent flight
of aircraft.

25.—(1) Any officer or constable, if it appears to him that an aircraft is intended or likely to depart for a destination outside the United Kingdom from any place other than a customs airport or from a customs airport before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

(2) Any person who contravenes any instructions given under the foregoing subsection shall be liable to a penalty of two hundred pounds or to imprisonment for a term not exceeding three months or to both ; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall,

without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

PART II
—cont.

Importation of goods

26.—(1) Report shall be made in such form and manner and Report containing such particulars as the Commissioners may direct inwards. of every ship and aircraft to which this section applies, of every vehicle entering Northern Ireland by land, and of all goods otherwise conveyed into Northern Ireland by land.

(2) This section shall apply to every ship arriving at a port—

(a) from any place outside the United Kingdom ; or

(b) carrying any goods brought in that ship from some place outside the United Kingdom and not yet cleared on importation.

(3) This section shall apply to every aircraft arriving at any place in the United Kingdom—

(a) from any place or area outside the United Kingdom ;
or

(b) carrying passengers or goods taken on board that aircraft at a place outside the United Kingdom, being passengers or goods either—

(i) bound for a destination in the United Kingdom and not already cleared at a customs airport ; or

(ii) bound for a destination outside the United Kingdom.

(4) The Commissioners may make regulations prescribing the procedure for making report under this section.

(5) If the person by whom the report should be made fails to make report as required by or under this section, he shall be liable to a penalty of one hundred pounds ; and any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Commissioners, and may in the meantime be deposited in a Queen's warehouse.

(6) The person making the report shall at the time of making it answer all such questions relating to the ship, aircraft or vehicle, to the goods carried therein, to the crew and to the voyage, flight or journey as may be put to him by the proper officer ; and if he refuses to answer he shall be liable to a penalty of one hundred pounds.

(7) If at any time after a ship or aircraft carrying goods brought therein from any place outside the United Kingdom arrives within twelve nautical miles of the coast of the United

PART II
—cont.

Kingdom, or after a vehicle crosses the boundary into Northern Ireland, and before report has been made in accordance with this section—

- (a) bulk is broken ; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made ; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

and the matter is not explained to the satisfaction of the Commissioners, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable to a penalty of one hundred pounds.

For the purposes of this subsection, the guard of a railway train shall be deemed to be the person in charge of any vehicle forming part of that train.

Provisions
as to Her
Majesty's
ships, etc.

27.—(1) The person in command of any ship having a commission from Her Majesty or any foreign state which has on board any goods loaded in any place outside the United Kingdom shall, before any such goods are unloaded, or at any time when called upon to do so by the proper officer, deliver to the proper officer an account of the goods in such form and manner and containing to the best of his knowledge such particulars as the Commissioners may direct, and if he fails so to do, he shall be liable to a penalty of one hundred pounds.

(2) The person delivering such an account shall when delivering it answer all such questions relating to the goods as may be put to him by the proper officer and if he refuses to answer he shall be liable to a penalty of one hundred pounds.

(3) Subject in the case of ships having a commission from Her Majesty to any regulations made by the Treasury, the provisions of this Part of this Act as to the boarding and search of ships shall have effect in relation to such a ship as aforesaid as they have effect in relation to any other ship, and any officer may remove to a Queen's warehouse any goods loaded as aforesaid found on board the ship.

Entry of
goods on
importation.

28.—(1) The importer of any goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct :

Provided that this subsection shall not apply to—

- (a) whales or fresh fish (including shell-fish) of British taking brought by British ships ; or
- (b) passengers' baggage.

(2) Goods may be entered under this section—

- (a) for home use, if so eligible ; or
- (b) for warehousing ; or

- (c) for transit or transhipment ; or
- (d) in such cases as the Commissioners may permit, for temporary retention with a view to subsequent re-exportation :

Provided that the Commissioners may—

- (i) refuse to accept an entry of any goods if they are not satisfied that those goods were imported before the time of the delivery of the entry ;
- (ii) direct that goods of any class or description specified in the direction shall not be permitted to be entered for warehousing.

(3) If, in the case of any goods which are not dutiable goods, any such entry as aforesaid is inaccurate in any particular, the importer shall, within fourteen clear days of the delivery of the entry or such longer period as the Commissioners may in any case allow, deliver to the proper officer a full and accurate account of the goods ; and if such an account is so delivered and the Commissioners are satisfied that the inaccuracy was inadvertent and immaterial except for statistical purposes, then notwithstanding anything in this Act or in any instrument made thereunder the goods shall not be liable to forfeiture, or the importer to any penalty, by reason only of the inaccuracy of the entry.

29.—(1) Without prejudice to the last foregoing section, where on the importation of any goods by sea or air the importer is unable for want of full information to make immediately perfect entry thereof, he may, on making a signed declaration to that effect before the proper officer, deliver to that officer an entry of the goods by bill of sight in such form and manner and containing such particulars as the Commissioners may direct, and that entry when signed by the proper officer shall be the warrant for the examination of the goods by the importer in the presence of the proper officer with a view to making perfect entry thereof:

Entry by
bill of sight.

Provided that the Commissioners may refuse to accept an entry by bill of sight of any goods if they are not satisfied that those goods were imported before the delivery of the entry.

(2) If within such period from the date of the entry of any goods by bill of sight as the Commissioners may allow, no entry purporting to be a perfect entry has been made of those goods, the proper officer may cause the goods to be deposited in a Queen's warehouse ; and, without prejudice to subsection (3) of section ninety-one of this Act, if any goods so deposited are not cleared within one month from the date of deposit the Commissioners may sell them.

PART II

—cont.

Entry of
surplus stores.

30. With the permission of the proper officer, surplus stores of any ship or aircraft—

- (a) if intended for private use and in quantities which do not appear to him to be excessive, may be entered and otherwise treated as if they were goods imported in the ship or aircraft; or
- (b) in any other case may be entered for warehousing notwithstanding that they could not lawfully be imported as merchandise:

Provided that any goods entered for warehousing by virtue of paragraph (b) of this section shall not, except with the sanction of the Commissioners, be further entered, or be removed from the warehouse, otherwise than for use as stores.

Removal of
uncleared
goods
to Queen's
warehouse.

31.—(1) Where in the case of any imported goods—

- (a) entry has not been made thereof by the expiration of the relevant period; or
- (b) at the expiration of twenty-one clear days from the relevant date, entry having been made of the goods, they have not been unloaded from the importing ship or aircraft or, in the case of goods which have been unloaded or which have been imported by land, have not been produced for examination and clearance; or
- (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port,

the proper officer may cause the goods to be deposited in a Queen's warehouse.

(2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await entry.

(3) Without prejudice to subsection (3) of section ninety-one of this Act, if any goods deposited in a Queen's warehouse by the proper officer under this section are not cleared by the importer thereof—

- (a) in the case of goods which are in the opinion of the Commissioners of a perishable nature, forthwith; or
- (b) in any other case, within three months after they have been so deposited or such longer time as the Commissioners may in any case allow,

the Commissioners may sell them.

(4) In this section—

PART II
—cont.

- (a) the expression “the relevant period” means a period of, in the case of goods imported by air, seven or, in any other case, fourteen clear days from the relevant date ; and
- (b) the expression “the relevant date” means the date when report was made of the importing ship, aircraft or vehicle or of the goods under section twenty-six of this Act, or, where no such report was made, the date when it should properly have been made :

Provided that where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then in relation to that ship or aircraft the expression “the relevant date” means the date of the removal of the restriction.

32. Without prejudice to any liability under any other provision of this Act, any person making entry of goods on their importation who fails to comply with any of the requirements of this Part of this Act in connection with that entry shall be liable to a penalty of twenty pounds, and the goods in question shall be liable to forfeiture.

Failure to comply with provisions as to entry.

33.—(1) The Commissioners may make regulations—

Power to regulate unloading, removal, etc. of imported goods.

- (a) prescribing the procedure to be followed by a ship arriving at a port, an aircraft arriving at a customs airport, or a person conveying goods into Northern Ireland by land ;
- (b) regulating the unloading, landing, movement and removal of goods on their importation,

and different regulations may be made with respect to importation by sea, air or land respectively.

(2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Commissioners or the proper officer in pursuance of any such regulation, he shall be liable to a penalty of one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

Provisions as to duty on imported goods

34.—(1) Save as permitted by or under this Act or any other enactment relating to customs, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.

Duty on imported goods.

PART II
—cont.

(2) The duties of customs and the rates thereof chargeable on imported goods—

- (a) if entry is made thereof, except where the entry or, in the case of an entry by bill of sight, the perfect entry is for warehousing, shall be those in force with respect to such goods at the time of the delivery of the entry;
- (b) if entry or, in the case of goods entered by bill of sight, perfect entry is made thereof for warehousing, shall be ascertained as provided in section eighty-eight of this Act;
- (c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.

(3) Any goods brought or coming into the United Kingdom by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they shall be deemed to be the produce of such country as the Commissioners may on investigation determine.

(4) Subject to the two next following sections and save as provided by or under any other enactment relating to customs, any goods which are re-imported into the United Kingdom after exportation therefrom, whether they were manufactured or produced in or outside the United Kingdom and whether or not any duty was paid thereon at a previous importation, shall be treated for the purpose of charging duty in like manner as if they were being imported for the first time and, in the case of goods manufactured or produced in the United Kingdom, as if they had not been so manufactured or produced.

Relief from
duty of certain
United
Kingdom
goods re-
imported.

35.—(1) Without prejudice to any other enactment relating to customs, the following provisions of this section shall have effect in relation to goods manufactured or produced in the United Kingdom which are re-imported into the United Kingdom after exportation therefrom.

(2) If—

- (a) the goods are not at the date of re-importation excise goods; and
- (b) it is shown to the satisfaction of the Commissioners that the goods have not undergone any process outside the United Kingdom since their exportation,

the goods may on their re-importation be delivered for home use without payment of duty.

(3) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of duty if it is shown to the satisfaction of the Commissioners—

- (a) that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation ; and
- (b) that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the Exchequer ; and
- (c) that the goods have not undergone any process outside the United Kingdom since their exportation.

(4) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where it is shown to the satisfaction of the Commissioners that they have not undergone any process outside the United Kingdom since their exportation, and on the repayment to the Exchequer of any allowance paid on their exportation, the goods may on their re-importation—

- (a) if entered for home use, be delivered without payment of any duty of customs on payment of an amount equal to the excise duty in force at the date of their re-importation ; or
- (b) subject to such conditions and restrictions as the Commissioners may impose, be entered and removed without payment of any duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.

(5) This section shall not apply to any goods in the manufacture or preparation of which there has been used any imported article which, if it had been imported at the date of the re-importation of the goods, would be chargeable with a duty of customs, unless it is shown to the satisfaction of the Commissioners—

- (a) that no duty of customs was chargeable in respect of that article at the date of its original importation, or that any such duty then chargeable has been paid ; and
- (b) that no drawback in respect of any such duty has been paid on the exportation of the goods or that any such drawback so paid has been repaid to the Exchequer.

PART II
—cont.

(6) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.

(7) In this section, the following expressions have the following meanings respectively—

“ excise goods ” means goods—

(a) of a class or description chargeable at the time in question with a duty of excise if manufactured or produced in the United Kingdom at that time or on being sent out from the premises of a manufacturer in the United Kingdom at that time ; or

(b) in the manufacture or preparation of which any goods of such a class or description have been used ;

“ the excise duty ” means the duty by virtue of which the goods are or were at the time in question excise goods.

Relief from
duty of
certain
empire and
foreign goods
re-imported.

36. Without prejudice to the provisions of any other enactment relating to customs, goods manufactured or produced outside the United Kingdom which are re-imported into the United Kingdom after exportation therefrom may on their re-importation be delivered without payment of duty for home use, where so eligible, if it is shown to the satisfaction of the Commissioners—

(a) that no duty of customs was chargeable thereon at their previous importation or that any duty so chargeable was then paid ; and

(b) that no drawback has been paid or duty refunded on their exportation or that any drawback so paid or duty so refunded has been repaid to the Exchequer ; and

(c) that the goods have not undergone any process outside the United Kingdom since their exportation :

Provided that goods which on their previous importation were entered for transit or transhipment or were permitted to be delivered without payment of duty as being imported only temporarily with a view to subsequent re-exportation and which were re-exported accordingly shall on their re-importation be deemed not to have been previously imported.

Relief from
duty of certain
goods from
Channel
Islands.

37.—(1) Subject to the provisions of this section, any goods which are the produce or growth of any of the Channel Islands or which have been manufactured in any of those islands from—

(a) materials which are such produce or growth ; or

(b) materials not chargeable with any duty in the United Kingdom ; or

(c) materials so chargeable upon which that duty has been paid and not drawn back, may be imported without payment of any duty of customs chargeable thereon :

Provided that where any duty of excise is chargeable on like goods, or, in the case of such materials as are mentioned in paragraph (a) of this subsection, on like materials, manufactured or produced in the United Kingdom, such part of any duty of customs chargeable on the goods shall be payable as shall fairly countervail that duty of excise.

(2) The foregoing subsection shall not apply in relation to any goods unless the master of the ship or commander of the aircraft in which the goods are imported produces to the proper officer at the place of importation a certificate from the Lieutenant-Governor or other proper authority of the island from which the goods are imported that a declaration in such form and containing such particulars as the Commissioners may direct has been made before a magistrate of that island by the person exporting the goods therefrom that the goods are goods to which this section applies.

(3) In this section the expression "Channel Islands" means the islands of Guernsey, Jersey, Alderney and Sark and their respective dependencies.

38. Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.

Goods to be warehoused without payment of duty.

39. Where any goods are entered for transit or transshipment, the Commissioners may allow the goods to be removed for that purpose, subject to such conditions and restrictions as they see fit, without payment of duty.

Relief from duty of goods entered for transit or transshipment.

40. In such cases as the Commissioners may by regulations prescribe, where the Commissioners are satisfied that goods are imported only temporarily with a view to subsequent re-exportation, they may permit the goods to be delivered on importation, subject to such conditions as they see fit to impose, without payment of duty.

Relief from duty of goods temporarily imported.

41. Where it is shown to the satisfaction of the Commissioners that any imported goods were chattels or corporeal moveables belonging to or in the possession of a deceased person which had been used before his death and were not at the time of his death used or held by him for business purposes, and that the importation thereof is by or for a person resident in the United Kingdom who upon that death becomes entitled thereto

Relief from duty of imported legacies, etc.

PART II
—cont.

by virtue of any testamentary disposition or intestacy, the Commissioners may remit or repay any duty of customs which would otherwise be payable or which has been paid on the importation thereof.

Relief from
duty of trade
samples, labels
etc.

42. The Commissioners may allow the delivery without payment of duty on importation, subject to such conditions and restrictions as they see fit—

- (a) of trade samples of such goods as they see fit, whether imported as samples or drawn from the goods on their importation ;
- (b) of labels or other articles supplied without charge for the purpose of being re-exported with goods manufactured or produced in, and to be exported from, the United Kingdom.

Relief
from duty
of antiques,
prizes, etc.

43. No duty of customs shall be charged on the importation—

- (a) of any goods (other than spirits or wines) which are proved to the satisfaction of the Commissioners to have been manufactured or produced more than one hundred years before the date of importation ;
- (b) of articles which are shown to the satisfaction of the Commissioners to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

Offences in relation to importation

Forfeiture
of goods
improperly
imported.

44. Where—

- (a) except as provided by or under this Act any imported goods, being goods chargeable with a duty of customs, are without payment of that duty unshipped in any port, unloaded from any aircraft in the United Kingdom, unloaded from any vehicle in, or otherwise brought across the boundary into, Northern Ireland, or removed from their place of importation or from any approved wharf, examination station or transit shed ;
or
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment ; or
- (c) any goods, being goods chargeable with any duty or goods the importation of which is for the time being prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof, to

have been concealed in any manner on board any ship or aircraft or, while in Northern Ireland, in any vehicle ; or

- (d) any goods are imported concealed in a container holding goods of a different description ; or
- (e) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof ; or
- (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer,

those goods shall be liable to forfeiture :

Provided that where any goods the importation of which is for the time being prohibited or restricted by or under any enactment are on their importation either—

- (i) reported as intended for exportation in the same ship, aircraft or vehicle ; or
- (ii) entered for transit or transshipment ; or
- (iii) entered to be warehoused for exportation or for use as stores,

the Commissioners may, if they see fit, permit the goods to be dealt with accordingly.

45.—(1) If any person unships or lands in any port or unloads from any aircraft in the United Kingdom or from any vehicle in Northern Ireland, or removes from their place of importation or from any approved wharf, examination station, transit shed or customs station—

Penalty
for improper
importation
of goods, etc.

- (a) any goods chargeable with a duty which has not been paid ; or
- (b) any goods imported, landed or unloaded contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to those goods,

or assists or is otherwise concerned in such unshipping, landing, unloading or removal, or if any person imports or is concerned in importing any goods contrary to any such prohibition or restriction as aforesaid, whether or not the goods are unloaded, then, if he does so with intent to defraud Her Majesty of any such duty or to evade any such prohibition or restriction, he shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

PART II
—cont.

(2) If any person—

(a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or

(b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry made thereof,

he shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

(3) The penalties imposed by this section shall not apply in the case of an offence in connection with the importation of goods contrary to a prohibition or restriction where a penalty is expressly prescribed for that offence by the enactment or other instrument imposing the prohibition or restriction.

46. If goods of any class or description chargeable with a duty of customs on their importation from the Republic of Ireland are found in the possession or control of any person within the prescribed area in Northern Ireland, any officer or any person having by law in Northern Ireland the powers of an officer may require that person to furnish proof that the goods have not been imported from the Republic of Ireland or that customs duty has been paid thereon; and, if such proof is not furnished to the satisfaction of the Commissioners, the goods shall, for the purposes of proceedings under the customs Acts, be deemed to have been unlawfully imported from the said Republic without payment of duty, unless the contrary is proved.

*Exportation, stores and clearance outwards*Entry outwards
of certain
goods.

47.—(1) Where any goods to which this section applies are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the United Kingdom or are brought to any customs station for exportation, the exporter—

(a) shall deliver to the proper officer an entry outwards of the goods in such form and manner and containing such particulars as the Commissioners may direct; and

(b) shall give security to the satisfaction of the Commissioners that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Commissioners consider reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Commissioners:

Provided that the Commissioners may relax all or any of the requirements of this subsection as they think fit in relation to any goods.

(2) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(3) If any goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before entry thereof has been duly made, the goods shall be liable to forfeiture and, where the shipping or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

(4) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.

(5) The goods to which this section applies are—

- (a) goods from warehouse ;
- (b) transit goods ;
- (c) any other goods chargeable with any duty which has not been paid ;
- (d) drawback goods ;
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment ;
- (f) any goods required by or under any other provision of this or any other Act to be entered before exportation or before shipment for exportation or as stores.

48.—(1) No person shall export any goods such as are mentioned in paragraphs (a) to (d) of subsection (5) of the last foregoing section or enter any such goods for exportation, in any ship of less than forty tons register, and any such goods shipped or entered contrary to this subsection shall be liable to forfeiture.

Additional provisions as to goods requiring pre-entry.

(2) If any goods which have been entered at any port, customs airport or customs station under the last foregoing section have not been duly shipped before the clearance from that port or airport of the ship or aircraft for which they were entered or, as the case may be, have not been duly exported by land, the

PART II
—cont.

goods shall be liable to forfeiture unless notice of the failure to ship or export is given to the proper officer immediately after that clearance has been given.

(3) If any goods entered but not shipped or exported as aforesaid have not, at the expiration of a period of fourteen days after the clearance of the ship or aircraft as aforesaid or, in the case of goods entered for exportation by land, after the date of the entry, been either warehoused, again entered for exportation or for use as stores, or otherwise accounted for to the satisfaction of the Commissioners, the person by whom the entry was made shall be liable to a penalty of five pounds:

Provided that this subsection shall not apply where, before the expiration of the said period, the goods have been seized by virtue of the last foregoing subsection.

Specification
of free goods.

49.—(1) Where any goods of which entry is not required under section forty-seven of this Act are exported or shipped for exportation or, save as permitted by the Commissioners and in compliance with such conditions as they see fit to impose, are shipped as stores for use on a voyage or flight to an eventual destination outside the United Kingdom, the exporter of the goods shall within a period of six days or such longer period as the Commissioners may direct—

(a) after the clearance outwards of the ship or aircraft from the place of loading ; or

(b) in the case of goods exported by land, after the goods have been exported,

deliver to the proper officer a specification in such form and manner and containing such particulars as the Commissioners may direct.

(2) If in the case of any such goods as aforesaid no specification is delivered in accordance with this section, the exporter of the goods shall be liable to a penalty of five pounds.

(3) If, when a specification has been delivered under this section, any goods to which it relates have not in fact been exported or shipped as stores, or the particulars contained therein are in any other way incorrect or inaccurate, the person signing the specification and the exporter of the goods shall each be liable to a penalty of five pounds unless one of them, either himself or by an agent, attends before the proper officer within the period aforesaid and corrects the specification.

(4) Where any goods in respect of which a specification is required under this section are shipped as stores on board any ship which has touched at a port for the purpose only of shipping those

goods and then departing for a place outside the United Kingdom, and which is permitted by the Commissioners to depart without being cleared outwards from that port, subsection (1) of this section shall have effect as if for the reference to the clearance outwards of the ship there were substituted a reference to the shipping of the goods.

(5) For the purposes of this section, any ship built, or aircraft manufactured, in the United Kingdom departing for the first time for a voyage or flight to a place outside the United Kingdom for the purpose of its delivery to a consignee outside the United Kingdom shall be treated both as goods shipped for exportation and as the exporting ship or aircraft, and the owner of the ship or aircraft or, where the owner is outside the United Kingdom, the builder of the ship or the manufacturer of the aircraft shall be deemed to be the exporter.

50.—(1) The Commissioners may give directions—

Provisions as
to stores.

- (a) as to the quantity of any goods which may be carried in any ship or aircraft as stores for use on a voyage or flight to an eventual destination outside the United Kingdom ;
- (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as aforesaid, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.

(2) Save as provided in section two hundred and four of this Act, and notwithstanding anything in the customs Acts, goods shall not be permitted to be shipped as stores without payment of duty or on drawback except in a ship of not less than forty tons register or aircraft departing for a voyage or flight to some place outside the United Kingdom :

Provided that the Commissioners may, in such cases and subject to such conditions and restrictions as they see fit, permit goods to be so shipped in any ship which is departing for a place or area outside the United Kingdom.

(3) If any goods shipped or carried as stores for use on a voyage or flight to an eventual destination outside the United Kingdom are without the authority of the proper officer landed or unloaded at any place in the United Kingdom, the goods shall be liable to forfeiture and the master or commander and the owner of the ship or aircraft shall each be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

PART II
—cont.

(4) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as aforesaid or any place or container in which such goods are kept or held.

(5) If any ship or aircraft which has departed from any port or customs airport for a destination outside the United Kingdom carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the United Kingdom, then—

- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods ; or
- (b) if the failure was due to any such cause as aforesaid and any deficiency is discovered in the said goods which, in the opinion of the Commissioners, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,

the master of the ship or the commander of the aircraft shall be liable to a penalty of twenty pounds, and shall also pay on the deficiency or, as the case may be, on the excess deficiency, any duty chargeable on the importation of such goods, and any duty so payable shall be recoverable summarily as a civil debt.

Entry outwards
of exporting
ship.

51.—(1) Where a ship is to load any goods at a port for exportation or as stores for use on a voyage to an eventual destination outside the United Kingdom, the master of the ship shall, before any goods are taken on board that ship at that port, other than goods for exportation loaded in accordance with a stiffening order issued by the proper officer, deliver to the proper officer—

- (a) an entry outwards of the ship in such form and manner and containing such particulars as the Commissioners may direct ; and
- (b) a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo ; and
- (c) if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.

(2) If, on the arrival at any port of a ship carrying goods coastwise from one place in the United Kingdom to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside the United Kingdom, entry outwards shall be made of that ship, whether or not any other

goods are to be loaded at that port, and of any of those goods which are goods to which section forty-seven of this Act applies, as if the goods were to be loaded for exportation at that port, but any such entry may, subject to such conditions as the Commissioners see fit to impose, be made without the goods being first discharged.

(3) A ship may be entered outwards from a port under this section notwithstanding that before departing for any place outside the United Kingdom the ship is to go to another port:

Provided that a ship carrying cargo brought in that ship from some place outside the United Kingdom and intended to be discharged in the United Kingdom may only be entered outwards by virtue of this subsection subject to such conditions as the Commissioners see fit to impose.

(4) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port, except in accordance with such a stiffening order as aforesaid, before the ship is so entered, the goods shall be liable to forfeiture and the master of the ship shall be liable to a penalty of one hundred pounds; and where the goods are so taken on board or made waterborne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years or to both, and may be detained.

52.—(1) Save as permitted by the Commissioners, no ship or aircraft shall depart from any port or customs airport from which it commences, or at which it touches during, a voyage or flight to an eventual destination outside the United Kingdom until clearance of the ship or aircraft for that departure has been obtained from the proper officer at that port or airport.

Clearance
outwards of
ships and
aircraft.

(2) The Commissioners may give directions—

- (a) as to the procedure for obtaining clearance under this section;
- (b) as to the documents to be produced and the information to be furnished by any person applying for such clearance.

(3) Where clearance is sought under this section for any ship which is in ballast or has on board no goods other than stores, the baggage of passengers carried in that ship, chalk, slate, or empty returned containers upon which no freight or profit is earned, the proper officer in granting clearance thereof shall, on the application of the master, clear the ship as in ballast.

PART II
—cont.

(4) Any officer may board any ship which is cleared outwards from a port at any time while the ship is within the limits of a port or within three nautical miles of the coast of the United Kingdom and require the production of the ship's clearance, and if the master refuses to produce it or to answer such questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable to a penalty of five pounds.

(5) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at the boarding station, and if any ship fails to comply with any such requirement the master shall be liable to a penalty of twenty pounds.

(6) If any ship or aircraft required to be cleared under this section departs from any port or customs airport without a valid clearance, the master or commander shall be liable to a penalty of one hundred pounds.

(7) If, where any aircraft is required to obtain clearance from any customs airport under this section, any goods are loaded, or are waterborne for loading, into that aircraft at that airport before application for clearance has been made, the goods shall be liable to forfeiture and, where the loading or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years or to both and may be detained.

Power to
refuse or
cancel
clearance of
ship or
aircraft.

53.—(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—

- (a) the proper officer may at any time refuse clearance of any ship or aircraft ; and
- (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs airport demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—

- (a) by delivering it to him personally ; or
- (b) by leaving it at his last known place of abode ; or

(c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

PART II
—cont.

(3) Where a demand for the return of a clearance is made as aforesaid—

(a) the clearance shall forthwith become void ; and

(b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a penalty of one hundred pounds.

54.—(1) The Commissioners may make regulations—

Power to make regulations as to exportation, etc.

(a) regulating with respect to ships and aircraft respectively the loading and making waterborne for loading of goods for exportation or as stores and the embarking of passengers for a destination outside the United Kingdom ;

(b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of Northern Ireland by land ;

(c) requiring delivery of a manifest of all cargo carried in an exporting ship ;

(d) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside the United Kingdom.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

55.—(1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the United Kingdom but are unloaded in the United Kingdom, then, unless the unloading was authorised by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid, the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

Offences in relation to exportation of goods.

(2) The Commissioners may impose such conditions as they see fit with respect to any goods loaded or retained as aforesaid which are permitted to be unloaded in the United Kingdom,

PART II
—cont.

and if any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with, any such condition he shall be guilty of an offence under this section.

(3) Where any goods loaded or retained as aforesaid or brought to a customs station for exportation by land are goods from warehouse, transit goods or other goods chargeable with a duty which has not been paid or are drawback goods, then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

(4) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

Offences in
relation to
exportation of
prohibited or
restricted
goods.

56.—(1) If any goods are—

(a) exported or shipped as stores; or

(b) brought to any place in the United Kingdom for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as aforesaid shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

(3) If by virtue of any such restriction as aforesaid any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, the ship, aircraft or vehicle in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Commissioners that both the owner of the ship, aircraft or vehicle and the master of the

ship, commander of the aircraft or person in charge of the vehicle took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned and did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.

(4) The penalties imposed by this section shall not apply in the case of an offence for which a penalty is expressly provided by the enactment or other instrument imposing the prohibition or restriction in question.

Carriage of goods coastwise

57.—(1) Subject to the next following section, any ship for the time being engaged in the trade of carrying goods coastwise between places in the United Kingdom shall for the purposes of this Act be a coasting ship. Coasting trade.

(2) Subject to the next following section, no goods not yet entered on importation and no goods for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise.

(3) The Commissioners may from time to time give directions as to what trade by water between places in the United Kingdom is or is not to be deemed to be carrying goods coastwise.

58.—(1) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit a ship to carry goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside the United Kingdom and not yet entered on importation : Coasting trade
—exceptional
provisions.

Provided that a ship so permitted to carry goods coastwise shall not for the purposes of this Act be a coasting ship.

(2) The Commissioners may, subject to such conditions and restrictions as they see fit to impose, permit goods brought by an importing ship to some place in the United Kingdom but consigned to and intended to be delivered at some other such place to be transhipped before due entry of the goods has been made to another ship for carriage coastwise to that other place.

(3) Where any ship has begun to load goods at any place in the United Kingdom for exportation or as stores for use on a voyage to an eventual destination outside the United Kingdom and is to go to any other such place to complete loading, the Commissioners may, subject to such conditions as they see fit to impose, permit that ship to carry other goods coastwise until she has completed her loading.

PART II
—cont.

(4) If, where any goods are permitted to be carried coastwise in any ship under this section, the goods are loaded, unloaded, carried or otherwise dealt with contrary to any condition or restriction imposed by the Commissioners, the goods shall be liable to forfeiture and the master of the ship shall be liable to a penalty of twenty pounds.

Clearance of
coasting ship
and transire.

59.—(1) Subject to the provisions of this section and save as permitted by the Commissioners, before any coasting ship departs from any port the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Commissioners may direct, and that account when signed by the proper officer shall be the transire, that is to say, the clearance of the ship from that port and the pass for any goods to which the account relates.

(2) The Commissioners may, subject to such conditions as they see fit to impose, grant a general transire in respect of any coasting ship and any goods carried therein.

(3) Any such general transire may be revoked by the proper officer by notice in writing delivered to the master or the owner of the ship or to any member of the crew on board the ship.

(4) If a coasting ship departs from any port without a correct account having been delivered, except as permitted by the Commissioners or under and in compliance with any conditions imposed on the grant of a general transire, the master shall be liable to a penalty of twenty pounds.

Additional
powers of
officers in
relation to
coasting ships.

60.—(1) The proper officer may examine any goods carried or to be carried in a coasting ship—

(a) at any time while they are on board the ship ; or

(b) at any place in the United Kingdom to which the goods have been brought for shipment in, or at which they have been unloaded from, the ship,

and for that purpose may require any container to be opened or unpacked ; and any such opening or unpacking and any repacking shall be done by or at the expense of the proprietor of the goods.

(2) The proper officer—

(a) may board and search a coasting ship at any time during its voyage ;

(b) may at any time require any document which should properly be on board a coasting ship to be produced or brought to him for examination,

and if the master of the ship fails to produce or bring any such document to the proper officer when required, he shall be liable to a penalty of twenty pounds.

61.—(1) The Commissioners may make regulations as to the carriage of goods coastwise—

Power to make regulations as to carriage of goods coastwise, etc.

- (a) regulating the loading and unloading and the making waterborne for loading of the goods ;
- (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo carried in that ship as may be prescribed by the regulations.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

62.—(1) If in the case of any coasting ship—

Offences in connection with carriage of goods coastwise.

- (a) any goods are taken on board or removed therefrom at sea or at any place outside the United Kingdom ; or
- (b) except for some unavoidable cause, the ship touches at any place outside the United Kingdom or deviates from her voyage ; or
- (c) the ship touches at any place outside the United Kingdom and the master does not report that fact in writing to the proper officer at the first port at which the ship arrives thereafter,

the master of the ship shall be liable to a penalty of one hundred pounds.

(2) Any goods which are shipped and carried coastwise, or which, having been carried coastwise, are unloaded in any place in the United Kingdom, otherwise than in accordance with the provisions of sections fifty-seven to fifty-nine of this Act or of any regulations made under the last foregoing section, or which are brought to any place for the purpose of being so shipped and carried coastwise, shall be liable to forfeiture.

(3) If any goods are carried coastwise or shipped as stores in a coasting ship contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, or are brought to any place in the United Kingdom for the purpose of being so carried or shipped, then those goods shall be liable to forfeiture and, save where a penalty for the offence in question is expressly provided by the enactment or other instrument imposing the prohibition or restriction, the shipper or intending shipper of the goods shall be liable to a penalty of one hundred pounds.

*Special requirements as to movement of certain goods*PART II
—cont.
Explosives.

63.—(1) No goods which are explosives within the meaning of the Explosives Act, 1875, shall be loaded into any ship or aircraft for exportation, exported by land or shipped for carriage coastwise as cargo until due entry has been made thereof in such form and manner and containing such particulars as the Commissioners may direct.

(2) Without prejudice to sections forty-seven and forty-eight of this Act, any goods required to be entered under this section which are exported or loaded or shipped as aforesaid without being so entered shall be liable to forfeiture, and the exporter or, as the case may be, shipper shall be liable to a penalty of one hundred pounds.

Power to
require
pre-entry and
clearance of
goods.

64.—(1) Without prejudice to any other requirement of this Act as to the entry or clearance of goods, the Commissioners may, where they are satisfied that it is expedient in the public interest, by order made by statutory instrument require with respect to any goods entry and clearance thereof in such manner as the Commissioners may direct before their exportation or shipment for exportation, for carriage coastwise or as stores.

(2) Any order made by the Commissioners under this section may be revoked or varied by a subsequent order so made.

(3) Without prejudice to sections forty-seven and forty-eight of this Act, if any person required by virtue of an order made under this section to make entry or obtain clearance of any goods ships or exports, or attempts to ship or export, those goods without such entry or clearance or otherwise contrary to the order, he shall be liable to a penalty of one hundred pounds.

*Additional provisions as to information*Information in
relation to
goods
imported or
exported.

65.—(1) An officer may require any person concerned with the importation, exportation or shipment for carriage coastwise of goods of which an entry or specification is required for that purpose by or under this Act, or any person concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported, to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document whatsoever relating to the goods, and if any person without reasonable cause fails to comply with any such requirement, he shall be liable to a penalty of fifty pounds.

(2) Where any prohibition or restriction is for the time being in force under or by virtue of any enactment with respect to

the exportation of goods, or of any particular class or description of goods, to any particular destination, then if any person about to ship for exportation or to export any goods, or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Commissioners have reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Commissioners are satisfied as to the truth of the declaration, and if they are not so satisfied the goods shall be liable to forfeiture.

(3) Any person concerned in the exportation of any goods which are subject to any such prohibition or restriction as aforesaid shall, if so required by the Commissioners, satisfy the Commissioners that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods, and if he fails so to do he shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, unless he proves that he did not consent to or connive at the goods reaching any destination other than that mentioned as aforesaid and that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned.

66.—(1) Any person entering or leaving the United Kingdom shall answer such questions as the proper officer may put to him with respect to his baggage and any article contained therein or carried with him, and shall produce that baggage and any such article for examination.

Person entering or leaving United Kingdom to answer questions as to baggage, etc.

(2) Any baggage or article such as is mentioned in the foregoing subsection shall be examined and cleared at such place and in such manner as the Commissioners may direct, and any article chargeable with any duty which is found concealed or which is not declared, and any article which is being taken into or out of the United Kingdom contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

(3) Any person failing to produce any baggage or article as required by subsection (1) of this section shall be liable to a penalty of three times the value thereof or one hundred pounds, whichever is the greater.

67. The Commissioners may, if they consider it necessary, require evidence to be produced to their satisfaction in support of any information required by or under this Part of this Act to be provided in respect of goods imported or exported.

Power to require evidence in support of information.

PART II
—cont.Power to
regulate small
craft.*Prevention of Smuggling*

68.—(1) The Commissioners may make general regulations with respect to ships not exceeding one hundred tons register and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used; and different provision may be made by such regulations for different classes or descriptions of such ships.

(2) The Commissioners may, in respect of any such ship as aforesaid, grant a licence exempting that ship from all or any of the provisions of any regulations made under this section.

(3) Any such licence may be granted for such period, for such purposes and subject to such conditions and restrictions as the Commissioners see fit, and may be revoked at any time by the Commissioners.

(4) Any such ship as aforesaid which, except under and in accordance with the terms of a licence granted as aforesaid, is used contrary to any regulation made under this section, and any ship granted such a licence which is found not to have that licence on board, shall be liable to forfeiture.

(5) Every boat belonging to a British ship and every other vessel not exceeding one hundred tons register, not being a fishing boat entered in the fishing boat register under the Merchant Shipping Act, 1894, shall be marked in such manner as the Commissioners may direct, and any such boat or vessel which is not so marked shall be liable to forfeiture.

Power to haul
up revenue
vessels, patrol
coasts, etc.

69.—(1) The person in command or charge of any vessel in the service of Her Majesty which is engaged in the prevention of smuggling—

(a) may haul up and leave that vessel on any part of the coast or of the shore or bank of any river or creek; and

(b) may moor that vessel at any place below high water mark on any part of the coast or of any such shore or bank.

(2) Any officer and any person acting in aid of an officer or otherwise duly engaged in the prevention of smuggling may for that purpose patrol upon and pass freely along and over any part of the coast or of the shore or bank of any river or creek, over any railway or aerodrome or land adjoining any aerodrome, and over any land in Northern Ireland within the prescribed area.

(3) Nothing in this section shall authorise the use of or entry into any garden or pleasure ground.

PART II
—cont.

70. Where, in pursuance of any power conferred by this Act, an officer has placed any lock, mark or seal upon any goods in any ship, aircraft or vehicle, or upon any place or container in which such goods are kept, then if, without the authority of the proper officer, at any time while the ship is within the limits of any port or on passage between ports or while the aircraft or vehicle is in the United Kingdom, that lock, mark or seal is wilfully opened, altered or broken, or if, before that lock, mark or seal is lawfully removed, any of the goods are secretly conveyed away, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable to a penalty of one hundred pounds.

Penalty for breaking seals, etc.

71.—(1) Any person who by any means makes any signal or transmits any message from any part of the United Kingdom or from any ship or aircraft for the information of a person in any ship or aircraft or across the boundary, being a signal or message connected with the smuggling or intended smuggling of goods into or out of the United Kingdom, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be liable to a penalty of one hundred pounds, or to imprisonment for a term not exceeding one year, or to both, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

Penalty for signalling to smugglers.

(2) If, in any proceedings under the foregoing subsection, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any officer or constable or any member of Her Majesty's armed forces or coastguard has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

72.—(1) Any person who save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of the Commissioners under this Part of this Act shall be liable to a penalty of ten pounds.

Penalty for interfering with revenue vessels, etc.

(2) Any person who fires upon any vessel, aircraft or vehicle in the service of Her Majesty while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be guilty of a felony and be liable on conviction on indictment to imprisonment for a term not exceeding five years.

PART II
—cont.Special penalty
where offender
armed or
disguised.

73. Any person concerned in the movement, carriage or concealment of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation thereof, or without payment having been made of or security given for any duty payable thereon, who, while so concerned, is armed with any offensive weapon or disguised in any way, and any person so armed or disguised found in the United Kingdom in possession of any goods liable to forfeiture under the customs Acts, shall be liable on conviction on indictment to imprisonment for a term not exceeding three years and may be detained.

Penalty for
offering goods
for sale as
smuggled
goods.

74. If any person offers any goods for sale as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, and may be detained.

*Forfeiture of ships, etc., for certain offences*Forfeiture of
ship, etc.
constructed
etc. for
concealing
goods.**75.** Where—

- (a) a ship is or has been within the limits of any port or within three or, being a British ship, twelve nautical miles of the coast of the United Kingdom ; or
- (b) an aircraft is or has been at any place, whether on land or on water, in the United Kingdom ; or
- (c) a vehicle is or has been within the limits of any port or at any aerodrome or, while in Northern Ireland, within the prescribed area,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship, aircraft or vehicle shall be liable to forfeiture.

Forfeiture of
ship jettisoning
cargo, etc.

76.—(1) If any part of the cargo of a ship is thrown overboard, or is staved or destroyed to prevent seizure—

- (a) while the ship is within three nautical miles of the coast of the United Kingdom ; or
- (b) where the ship, having been properly summoned to bring to by any vessel in the service of Her Majesty, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign ; and

(b) in the case of a ship which is not a British ship, if at the time when the summons was made the ship was within three nautical miles of the coast of the United Kingdom.

PART II
—cont.

77. Where a ship has been within the limits of any port, or an aircraft has been in the United Kingdom, with a cargo on board and a substantial part of that cargo is afterwards found to be missing, then, if the master of the ship or commander of the aircraft fails to account therefor to the satisfaction of the Commissioners, the ship or aircraft shall be liable to forfeiture.

Forfeiture of ship or aircraft unable to account for missing cargo.

78.—(1) If, save for just and sufficient cause, any ship which is liable to forfeiture or examination under or by virtue of any provision of this Act does not bring to when required to do so, the master of the ship shall be liable to a penalty of twenty pounds.

Ships failing to bring to.

(2) Where any ship liable to forfeiture or examination as aforesaid has failed to bring to when required to do so and chase has been given thereto by any vessel in the service of Her Majesty and, after the commander of that vessel has hoisted the proper ensign and caused a gun to be fired as a signal, the ship still fails to bring to, the ship may be fired upon.

General

79.—(1) The provisions of this section shall have effect for the purposes of this Act and of any other enactment relating to customs.

Time of importation, exportation, etc.

(2) The time of importation of any goods shall be deemed to be—

- (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port ;
- (b) where the goods are brought by air, the time when the aircraft carrying them lands in the United Kingdom or the time when the goods are unloaded in the United Kingdom, whichever is the earlier ;
- (c) where the goods are brought by land, the time when the goods are brought across the boundary into Northern Ireland :

Provided that, in the case of goods brought by sea of which entry is not required under section twenty-eight of this Act, the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.

(3) The time of exportation of any goods from the United Kingdom shall be deemed to be—

- (a) where the goods are exported by sea or air, the time when the goods are shipped for exportation ;

PART II
—cont.

- (b) where the goods are exported by land, the time when they are cleared by the proper officer at the last customs station on their way to the boundary:

Provided that in the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or by air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs airport at which it is cleared before departing for a destination outside the United Kingdom.

- (4) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

PART III

WAREHOUSES AND QUEEN'S WAREHOUSES

Approval of
warehouses.

80.—(1) The Commissioners may approve, for such periods and subject to such conditions as they think fit, places of security for the deposit, keeping and securing—

- (a) subject to such conditions and restrictions as they see fit to impose, of any goods chargeable with a duty of customs without payment of that duty;
- (b) subject to such conditions and restrictions as aforesaid, of goods for exportation or for use as stores, being goods not eligible for home use;
- (c) of goods permitted by or under the excise Acts to be warehoused without payment of any duty of excise chargeable thereon;
- (d) of goods permitted by or under the customs or excise Acts to be warehoused on drawback,

and any place of security so approved is in this Act referred to as a "warehouse".

(2) The Commissioners may from time to time give directions—

- (a) as to the goods which may or may not be deposited in any particular warehouse or class of warehouse;
- (b) as to the part of any warehouse in which any class or description of goods may be kept or secured.

(3) If, after the approval of a warehouse, the occupier thereof makes without the previous consent of the Commissioners any

alteration therein or addition thereto, he shall be liable to a penalty of two hundred pounds.

PART III
—cont.

(4) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of any warehouse under this section.

(5) Any person contravening or failing to comply with any condition imposed or direction given by the Commissioners under this section shall be liable to a penalty of one hundred pounds.

81.—(1) Imported goods which are on importation entered for warehousing shall be deemed to be duly warehoused as from the time when the proper officer certifies that the entry and warehousing of those goods is complete. Entry, marking, etc. of goods for warehousing.

(2) Before any other goods are warehoused, the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct.

(3) Any goods brought to a warehouse for rewarehousing after removal for that purpose from another warehouse shall be dealt with in like manner as if they were goods being warehoused for the first time, except that the two foregoing subsections shall not apply.

(4) Save as permitted by or under this Act, goods shall be warehoused in the containers or lots in which they were first entered for warehousing.

(5) The proprietor of any warehoused goods shall mark the containers or lots thereof in such manner as the proper officer may direct and shall, subject to any further such direction, keep them so marked while they are warehoused, and if any person fails to comply with the provisions of this subsection he shall be liable to a penalty of fifty pounds.

(6) Where without the authority of the proper officer and save as permitted by or under this Act—

(a) any goods are warehoused in containers or lots other than those in which they were entered for warehousing ;
or

(b) any alteration is made in any goods in warehouse, or in the packing or marking of the containers or lots of any such goods, after the goods have been duly warehoused,

those goods shall be liable to forfeiture.

PART III
—cont.

Liability for
production and
safe custody
of warehoused
goods.

82.—(1) The occupier of a warehouse shall produce to any officer on request any goods deposited therein which have not been lawfully authorised to be removed therefrom; and if he fails so to produce any goods he shall be liable to a penalty of five pounds for each container or lot not produced.

(2) The occupier of a warehouse shall so stow every container or lot of goods warehoused therein that easy access may be had thereto, and for every container or lot not so stowed he shall be liable to a penalty of five pounds.

(3) No compensation shall be payable by, and no action shall lie against, the Commissioners or any officer acting in the execution of his duty for any loss or damage caused to any goods while in a warehouse or for any unlawful removal of the goods therefrom:

Provided that if any warehoused goods are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer and that officer is convicted of the offence, then, except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Commissioners shall pay compensation for any loss caused by any such destruction, theft or removal, and, notwithstanding any provision of this Act, no duty shall be payable on the goods by the occupier or proprietor aforesaid and any sum paid by way of duty on those goods by either of those persons before the conviction shall be repaid.

Inspection,
sampling, etc.,
of warehoused
goods by
proprietor.

83.—(1) Without prejudice to any restrictions or conditions imposed by the occupier of the warehouse, the proprietor of any warehoused goods may with the authority of the proper officer—

(a) inspect the goods and their containers and prevent any loss therefrom; and

(b) show the goods for sale.

(2) Where the proper officer requires that he shall be present at any such inspection or showing of goods, he shall so far as is practicable attend at any reasonable time requested, but shall not be obliged to attend for the purposes of this section more than once in any period of twenty-four hours at the request of the same person or in respect of the same goods.

(3) The Commissioners may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as they think fit.

84.—(1) Without prejudice to any other provision of this or any other Act by or under which any operation on warehoused goods is or may be permitted, the Commissioners may, in the case of such goods and subject to such conditions and restrictions as they may from time to time think fit, permit the sorting, separating, packing or repacking of goods in warehouse and the carrying out on warehoused goods of such other operations necessary for the preservation, sale, shipment or disposal of the goods as they see fit, and may give directions as to the warehouses or the part of any warehouse in which any such operation on goods may be carried out.

PART III
—cont.
Operations on
warehoused
goods.

(2) Any person who immediately before the commencement of this Act was permitted to carry out an operation of any kind on goods of any class or description in warehouse, not being such an operation as is or may be permitted by or under any such other provision as aforesaid, shall be deemed to have been granted similar permission by the Commissioners under the foregoing subsection.

(3) The Commissioners may at any time revoke or vary any permission granted or deemed to have been granted under this section.

(4) If any person carries out any operation on goods in warehouse otherwise than in accordance with permission granted or deemed to have been granted under this section or otherwise than as permitted by or under any such other provision as aforesaid, he shall be liable to a penalty of one hundred pounds, and the goods in question shall be liable to forfeiture.

85.—(1) If, at any time after any goods have been warehoused and before they are lawfully removed from warehouse in accordance with a proper clearance thereof, the goods are found to be missing or deficient, and it is not shown to the satisfaction of the Commissioners that their absence or deficiency can be accounted for by natural waste or other legitimate cause, then, without prejudice to any penalty or forfeiture incurred under any other provision of this Act, the Commissioners may require the occupier of the warehouse or the proprietor of the goods to pay immediately in respect of the missing goods or of the whole or any part of the deficiency, as they see fit, the duty on such goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to the drawback and any allowance paid in respect of the goods:

Deficiency in
warehoused
goods.

Provided that this subsection shall not apply in relation to a deficiency in goods entered and cleared from warehouse for exportation or shipment as stores unless the proper officer has reasonable grounds to suppose that the whole or part of the deficiency has arisen from unlawful abstraction.

PART III
—cont.

(2) If, on the written demand of an officer, the occupier or proprietor aforesaid refuses to pay any sum required to be paid under the foregoing subsection he shall in addition be liable to a penalty of double that sum.

(3) Where any goods have been lawfully permitted to be taken from a warehouse without payment of duty for removal to another warehouse or to some other place, this section, other than the proviso to subsection (1) thereof, shall have effect in relation to those goods in the course of that removal as if the goods were still in warehouse :

Provided that any sum required to be paid under subsection (1) of this section in relation to such goods shall be recoverable only from the proprietor of the goods.

Removal of
goods from
warehouse.

86.—(1) Before any goods are removed from warehouse the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Commissioners may direct.

(2) Subject to any provision of this or any other Act or of any instrument made thereunder as to the purposes for which any goods may be warehoused, goods may be entered under this section for any of the following purposes, that is to say—

- (a) for home use ;
- (b) for exportation ;
- (c) for use as stores ;
- (d) subject to such conditions and restrictions as the Commissioners see fit to impose, for removal to another warehouse approved for the warehousing of such goods ;
- (e) subject to such conditions and restrictions as aforesaid, for removal for such other purposes, to such places and for such periods as the Commissioners may allow.

(3) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(4) Save as permitted by or under this Act, no goods shall be removed from a warehouse until any duty chargeable thereon has been paid.

(5) Warehoused goods shall not be removed from the warehouse or loaded into any ship, aircraft or vehicle for removal or for exportation or use as stores except with the authority of, and in accordance with any directions given by, the proper officer.

87. The whole or part of any goods which have been entered for warehousing, or which have been permitted to be removed from a warehouse for any purpose with the intention that they shall be rewarehoused, may, with the permission of the proper officer, at any time before they have been duly warehoused or, as the case may be, rewarehoused—

PART III
—cont.

Re-entry of
goods
entered for
warehousing.

- (a) be further entered by the proprietor thereof for home use, if so eligible, for exportation or for use as stores and dealt with as if so entered from warehouse ; or
- (b) subject to the like procedure as if they had been duly warehoused or, as the case may be, rewarehoused, be removed to another warehouse approved for the warehousing of such goods :

Provided that where any such goods are held in containers and part only thereof is to be further entered or removed as aforesaid, that part shall consist of one or more complete containers.

88.—(1) Subject to the next following subsection, the duties of customs or excise and the rates thereof chargeable on warehoused goods shall be those in force with respect to goods of that class or description at the date of the removal of the goods from the warehouse.

Duty
chargeable
on warehoused
goods.

(2) Where goods have been permitted under this Act to be removed from a warehouse without payment of duty for any purpose with the intention that they shall be rewarehoused but the goods are entered for home use before being rewarehoused, the duties of customs or excise and the rates thereof chargeable on the goods shall be those in force with respect to goods of that class or description—

- (a) where delivery for home use is allowed under section two hundred and fifty-five of this Act on the giving of security for the duty chargeable thereon, at the date of the giving of the security ; or
- (b) in any other case, at the date of payment.

(3) Subject to the next following subsection the amount payable in respect of any duty chargeable on goods under this section shall be calculated in accordance with the account taken of the goods upon their first being warehoused.

(4) In the case of any of the following goods, that is to say, tobacco, wines, spirits, figs, currants, raisins, sugar, molasses, hydrocarbon oils and hops, the amount payable in respect of any duty chargeable thereon under this section shall be calculated—

- (a) in accordance with the account taken of those goods on their last being deposited in a warehouse ; or

PART III
—cont.

(b) where an account has been taken after the carrying out of any permitted operation on the goods in warehouse since they were so last deposited, in accordance with the last account so taken,

or, at the option of the proprietor of the goods, by reference to the quantity of the goods ascertained according to weight, measure or strength at the time of the delivery of the goods for home use :

Provided that this subsection shall not apply in relation to any amount payable in respect of duty under section eighty-five of this Act.

(5) Where any sum has been paid in respect of duty before the appropriate date under this section, the difference, if any, between the sum so paid and the amount properly payable shall be paid or repaid as the case may require.

Removal from
warehouse
without
payment
of duty.

89. Without prejudice to any other provision of this Act authorising the removal of goods from warehouse without payment of duty, the Commissioners may allow warehoused goods entered for removal for any purpose other than home use to be removed for that purpose, subject to such conditions and restrictions as the Commissioners see fit to impose, without payment of duty.

Procedure on
warehouse
ceasing to be
approved.

90.—(1) Where the Commissioners intend to revoke or not to renew their approval of a warehouse, they shall, not later than three months before the date when the revocation is to take effect or the approval is due to expire, as the case may be, give notice of their intention, specifying therein the said date.

(2) The said notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted under this Act to be so deposited between the date of the giving of the notice and the date specified therein, if addressed to the occupier of, and left at, the warehouse.

(3) If, after the date specified in the notice aforesaid or such later date as the Commissioners may in any case allow, any goods not duly cleared still remain in the warehouse they may be taken by an officer to a Queen's warehouse and, without prejudice to subsection (3) of the next following section, if they are not cleared therefrom within one month may be sold.

Provisions as
to deposit in
Queen's
warehouse.

91.—(1) The following provisions of this section shall have effect in relation to any goods which are deposited in a Queen's warehouse under or by virtue of any provision of this Act.

(2) Such rent shall be payable while the goods are deposited as may be fixed by the Commissioners.

(3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment—

- (a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Commissioners see fit ;
- (b) neither the Commissioners nor any officer shall be liable to make good any damage which the goods may have sustained ; and
- (c) if the proprietor of the goods has not cleared them within a period of fourteen days from the date of deposit, they may be sold by the Commissioners :

Provided that, in the case of goods deposited by virtue of subsection (2) of section thirty-one of this Act, paragraph (c) of this subsection shall only apply if the goods are of a combustible or inflammable nature.

(4) Save as permitted by or under this Act, the goods shall not be removed from the warehouse until any duty chargeable thereon and any charges in respect thereof—

- (a) for their removal to the warehouse ; and
- (b) under the two last foregoing subsections,

have been paid and, in the case of goods requiring entry and not yet entered, until entry has been made thereof.

(5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that any freight charges due thereon have been paid.

(6) If the goods are under or by virtue of any provision of this Act sold, the proceeds of sale shall be applied—

- (a) first, in paying any duty chargeable on the goods ;
- (b) secondly, in defraying any such charges as are mentioned in subsection (4) of this section ; and
- (c) thirdly, in defraying any charges for freight,

and if the person who was immediately before the sale the proprietor of the goods makes application in that behalf the remainder, if any, shall be paid over to him.

(7) When the goods are under or by virtue of any provision of this Act authorised to be sold but cannot be sold—

- (a) if the goods are to be exported, for a sum sufficient to make the payment mentioned in paragraph (b) of the last foregoing subsection ; or

PART III
—cont.

- (b) in any other case, for a sum sufficient to make the payments mentioned in paragraphs (a) and (b) of that subsection,

the Commissioners may destroy the goods.

General
offences
relating to
warehouses
and
warehoused
goods.

92.—(1) Any person who, except with the authority of the proper officer or for just and sufficient cause, opens any of the doors or locks of a warehouse or Queen's warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein shall be liable to a penalty of five hundred pounds and may be detained.

(2) Where—

- (a) any goods which have been entered for warehousing are taken into the warehouse without the authority of, or otherwise than in accordance with any directions given by, the proper officer ; or
- (b) save as permitted by this Act, any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused ;
or
- (c) any goods which have been deposited in a warehouse or Queen's warehouse are unlawfully removed therefrom or are unlawfully loaded into any ship, aircraft or vehicle for removal or for exportation or use as stores ;
or
- (d) any goods entered for warehousing are concealed either before or after they have been warehoused ; or
- (e) any goods which have been lawfully permitted to be removed from a warehouse or Queen's warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,

those goods shall be liable to forfeiture and if any person who took, removed, loaded or concealed any goods as aforesaid did so with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, he shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

PART IV

SPIRITS, BEER, SWEETS, WINE AND CIDER

Manufacture of spirits

93.—(1) No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose under this section (in this Act referred to as a "distiller's licence") and any such licence shall expire on the thirtieth day of September next after it is granted. Licence to manufacture spirits.

(2) On any licence granted under this section there shall be charged a duty of excise calculated in accordance with the provisions of the First Schedule to this Act.

(3) The Commissioners may refuse to grant a distiller's licence in respect of any premises on which, from their situation with respect to premises used by a rectifier, brewer for sale or vinegar-maker, they think it inexpedient to allow the manufacture of spirits.

(4) Where the largest still to be used on any premises in respect of which a distiller's licence is sought for the manufacture of spirits by distillation of a fermented liquor is of less than four hundred gallons capacity, the Commissioners may refuse to grant the licence or may grant it only subject to such conditions as they see fit to impose.

(5) The Commissioners may refuse to grant a distiller's licence in respect of any premises situated in an area where the Commissioners are not satisfied that convenient living accommodation for the officers to be placed in charge of the distillery can be found unless the distiller undertakes to provide to the satisfaction of the Commissioners lodgings for those officers conveniently situated with respect to the distillery but not forming part thereof or of the distiller's dwelling house at a rent unfurnished to be agreed between the distiller and the Commissioners or, in default of agreement, equal to the gross annual value of the lodgings as determined for the purposes of income tax under Schedule A.

(6) If a distiller to whom a licence has been granted upon his giving the undertaking mentioned in the last foregoing subsection fails to provide lodgings in accordance with that undertaking or to keep those lodgings in repair, or if he in any way interferes with the use and enjoyment of those lodgings by the officer residing therein, the Commissioners may suspend or revoke the licence.

PART IV
—cont.

Power to make regulations relating to manufacture of spirits.

94.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process ;
- (b) for securing and collecting the excise duty on spirits ;
- (c) regulating the removal of spirits from a distillery,

and different regulations may be made in respect of manufacture for different purposes or by different processes.

(2) Where—

- (a) the Commissioners are satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits ; or
- (b) the Commissioners see fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

they may direct that, subject to compliance with such conditions as they think proper to impose, such of the provisions of this Part of this Act relating to the manufacture of, or manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

(3) If, save as provided in the last foregoing subsection, any person contravenes or fails to comply with any regulation made under subsection (1) of this section he shall be liable to a penalty of one thousand pounds, and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, in respect of which the offence was committed shall be liable to forfeiture :

Provided that the Commissioners may by any such regulation provide a penalty of a lesser amount for any contravention of or failure to comply with that regulation.

(4) If any person in whose case a direction is given by the Commissioners under subsection (2) of this section acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, he shall be liable to a penalty of one hundred pounds and any spirits in respect of which the offence was committed shall be liable to forfeiture.

Duty on spirits
—attenuation
charge.

95.—(1) In the case of a distillery where spirits are manufactured by distillation of a fermented liquor, the excise duty on spirits shall, in addition to being charged on the spirits distilled, be chargeable in respect of each distillation period in accordance with the following provisions of this section.

(2) There shall be calculated the quantity of spirits at proof capable of being produced from any wort and wash made at the distillery on the assumption that from every one hundred gallons of wort and wash one gallon of spirits at proof will be produced for every five degrees of attenuation, that is to say, for every five degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion for any less number of gallons of wort and wash or any less number of degrees of attenuation.

(3) The gravity of wort or wash for the purposes of the last foregoing subsection shall be taken as that declared by the distiller:

Provided that if either gravity is found by the proper officer before distillation and the gravity so found is, in the case of wort, higher or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.

(4) There shall be ascertained the quantity computed at proof of the spirits and feints produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period.

(5) If the quantity calculated under subsection (2) of this section exceeds the quantity ascertained under the last foregoing subsection, the excise duty on spirits shall be charged and become payable immediately on that excess:

Provided that the Commissioners may make such allowance as in their opinion is reasonable from any charge under this section on proof to their satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast or on account of the loss or destruction of wort or wash by unavoidable accident.

(6) In this section, the expression "distillation period" means the period prescribed by regulations under the last foregoing section for the purpose of taking account of feints and spirits produced.

96.—(1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Commissioners and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured: Distiller's warehouse.

Provided that if the place of security provided as aforesaid is outside the distillery premises, the Commissioners may attach to their approval such conditions as they see fit, and if those conditions are not for the time being observed, that place shall be deemed not to have been approved by the Commissioners.

PART IV
—cont.

(2) A place of security for the time being approved by the Commissioners under the foregoing subsection is in this Act referred to as a "distiller's warehouse".

(3) A distiller who provides a distiller's warehouse shall, to the satisfaction of the Commissioners, provide accommodation at the warehouse for the officer in charge thereof, and if he fails so to do he shall be liable to a penalty of fifty pounds:

Provided that nothing in this subsection shall prejudice any power of the Commissioners to require the provision of accommodation as a condition of their approval of any other premises or place under this Act.

(4) A distiller who, after the approval of a distiller's warehouse provided by him, makes without the previous consent of the Commissioners any alteration therein or addition thereto shall be liable to a penalty of two hundred pounds.

(5) The Commissioners may make regulations—

(a) regulating the warehousing of spirits in a distiller's warehouse;

(b) permitting, in so far as it appears to them necessary in order to meet the circumstances of any special case and subject to such conditions as they see fit to impose, the deposit by a distiller in his distiller's warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;

(c) for securing the duties on spirits so warehoused;

and subject to any such regulations, the provisions of Parts III and X of this Act, except section eighty, shall apply in relation to a distiller's warehouse and spirits warehoused therein as they apply in relation to a warehouse approved under the said section eighty and goods warehoused therein.

(6) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection he shall be liable to a penalty of one thousand pounds, and any spirits in respect of which the offence was committed shall be liable to forfeiture:

Provided that the Commissioners may by any such regulation provide a penalty of a lesser amount for any contravention of or failure to comply with that regulation.

(7) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval of a distiller's warehouse.

Racking of
duty paid
spirits at
distillery.

97.—(1) The Commissioners may with a view to the protection of the revenue make regulations regulating the racking of duty-paid spirits at a distillery.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any spirits in respect of which the offence was committed shall be liable to forfeiture.

(3) If on an officer's taking stock of duty-paid spirits racked at a distillery, a greater quantity of spirits computed at proof is found at the place of racking than ought to be there according to any accounts required by regulations made under this section to be kept thereof, then—

- (a) duty shall be charged on the excess ; and
- (b) if the excess amounts to more than one per cent. of the quantity of spirits computed at proof lawfully brought into the place of racking since stock was last taken, that excess shall be liable to forfeiture, and the distiller shall be liable to a penalty of double the duty so charged :

Provided that paragraph (b) of this subsection shall not apply where the excess is less than one gallon at proof.

98. If any person—

- (a) conceals in or without the consent of the proper officer removes from a distillery any wort, wash, low wines, feints or spirits ; or
- (b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed ; or
- (c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured, not being spirits which have been condemned or are deemed to have been condemned as forfeited,

Offences in connection with removal of spirits from distillery, etc.

the goods shall be liable to forfeiture and he shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

Rectifying and compounding of spirits

99.—(1) No person shall rectify or compound spirits and keep a still for that purpose unless he holds an excise licence under this section as a rectifier.

Rectifier's and compounder's licences.

(2) Except as permitted by the Commissioners and subject to such conditions as they see fit to impose, no other person shall compound spirits unless he holds an excise licence under this section as a compounder.

(3) Any licence granted under this section shall expire on the thirtieth day of September next after it is granted and on any such licence there shall be charged an excise duty of fifteen pounds fifteen shillings.

PART IV
—cont.

(4) The Commissioners may refuse to grant any person a licence as a rectifier in respect of any premises on which, from their situation with respect to a distillery, they think it inexpedient to allow the keeping of a still for rectifying or compounding spirits.

(5) Without prejudice to section one hundred and six of this Act and except as provided by this section, if any person rectifies or compounds spirits otherwise than under and in accordance with a licence under this Act so authorising him, he shall be liable to a penalty of five hundred pounds.

Regulation of
rectifying and
compounding.

100.—(1) The Commissioners may with a view to the protection of the revenue make regulations—

- (a) regulating the rectifying and compounding of spirits ;
- (b) regulating the receipt, storage, removal and delivery of spirits by rectifiers and compounders,

and different regulations may be made under this section for rectifiers and compounders.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of five hundred pounds, and any spirits and any other article in respect of which the offence was committed shall be liable to forfeiture :

Provided that the Commissioners may by any such regulation provide a penalty of a lesser amount for any contravention of or failure to comply with that regulation.

Penalty for
excess or
deficiency in
rectifier's
stock.

101.—(1) If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of a rectifier any excess is found, that excess shall be liable to forfeiture, and the rectifier shall be liable to a penalty of double the duty on a like quantity of plain British spirits at proof charged at the highest rate.

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency is found which cannot be accounted for to the satisfaction of the Commissioners and which when computed at proof exceeds five per cent. of the aggregate of—

- (a) the balance so computed struck when an account was last taken ; and
- (b) any quantity of spirits so computed since lawfully received by the rectifier,

the rectifier shall be liable to a penalty of double the duty on a quantity of plain British spirits at proof charged at the highest rate equal to the quantity by which the deficiency exceeds the said five per cent.

(3) For the purposes of any such account as aforesaid and of this section, where a rectifier also carries on the trade of a dealer in spirits on the same premises, all spirits in his possession shall be deemed to be spirits in his stock as a rectifier.

102.—(1) A rectifier shall not distil or extract feints or spirits from any other material than spirits on which duty has been duly paid. Restrictions relating to rectifiers.

(2) A rectifier shall not have in his possession—

- (a) except for such spirits as aforesaid, any materials capable of being distilled into feints or spirits ;
- (b) any spirits for which he has not received and delivered to the proper officer a permit or certificate.

(3) If a rectifier contravenes any of the foregoing provisions of this section, or if his still is found to contain any materials capable of being distilled as aforesaid other than duty-paid spirits, whether or not mixed with spirits on which duty has been duly paid, he shall be liable to a penalty of five hundred pounds or double the duty on a quantity of plain British spirits at proof charged at the highest rate equal to the quantity of the materials or spirits in respect of which the offence was committed, whichever is the greater.

(4) If a rectifier is convicted more than once under this section, his licence shall become void and he shall be disqualified from holding a licence as a rectifier for a period of three years from the date of his latest conviction.

103.—(1) Subject to the provisions of this section and to such conditions and restrictions as the Commissioners may by regulations impose, a rectifier or compounder may warehouse on drawback any British compounded spirits or spirits of wine rectified or compounded by him from duty-paid spirits and not containing any methyl alcohol or any wine, sweets or other fermented liquor. Drawback on British compounds and spirits of wine.

(2) British compounded spirits may be warehoused under this section for exportation, for use in any permitted operation in warehouse, for use as stores or, except in the case of tinctures other than perfumed spirits, for home use.

(3) Spirits of wine may be warehoused under this section—

- (a) for exportation, for use in any permitted operation in warehouse, or for use as stores ; or
- (b) if of a strength of not less than fifty degrees over proof, for delivery for use in art or manufacture under section one hundred and eleven of this Act ; or
- (c) if of a strength of not less than seventy-four degrees over proof, for home use.

PART IV
—cont.

(4) The Commissioners may, subject to such conditions and restrictions as they may by regulations impose, allow drawback on tinctures or spirits of wine exported or, except in the case of spirits of wine, shipped as stores by a rectifier or compounder direct from his premises.

(5) The amount of any drawback payable under this section shall be calculated by reference to the quantity of the British compounded spirits or spirits of wine computed at proof and shall be an amount equal to the duty of excise at the appropriate rate chargeable on a like quantity of British spirits at the date when duty was paid on the spirits from which the British compounded spirits or spirits of wine were rectified or compounded:

Provided that—

(a) in the case of medicinal spirits in respect of which a repayment of duty has been obtained under section one hundred and twelve of this Act, the amount of the drawback shall be fourteen shillings and ninepence per proof gallon;

(b) in the case of tinctures exported or shipped as stores by a rectifier or compounder direct from his premises, the Commissioners may make such addition as they see fit in respect of waste.

(6) British compounded spirits warehoused under this section for home use shall upon delivery from warehouse for that purpose be chargeable with the same rate of duty as spirits warehoused by a distiller.

(7) If any person contravenes or fails to comply with any regulation made under this section, he shall, in addition to any other penalty he may have incurred under this Act, be liable to a penalty of one hundred pounds, and any article in respect of which the offence was committed shall be liable to forfeiture.

(8) In this section, the expression “tinctures” means medicinal spirits, flavouring essences, perfumed spirits and such other articles containing spirits as the Commissioners may by regulations specify as tinctures.

Allowance
on British
compounds.

104.—(1) Where any British compounded spirits—

- (a) having been warehoused, are on removal from warehouse exported or shipped as stores; or
- (b) are permitted under the last foregoing section to be exported or shipped as stores on drawback direct from the premises of a rectifier or compounder; or

(c) are used in warehouse for fortifying wine or for any other purpose for which spirits are permitted by or under this or any other Act to be used in warehouse, there shall, subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, be paid in respect of each gallon of those spirits computed at proof an allowance of fivepence.

(2) In the case of British compounded spirits of a strength exceeding eleven degrees over proof which are deposited in a warehouse, the allowance mentioned in the foregoing subsection may, subject as aforesaid, instead of being paid as provided in that subsection be paid on the warehousing of the spirits.

(3) No allowance shall be payable on any British compounded spirits under this section unless it is proved to the satisfaction of the Commissioners that the spirits have been distinctly altered in character by redistillation with or by the addition of flavouring or other matter.

(4) Any allowance on British compounded spirits under this section—

- (a) when paid on their exportation or shipment as stores, shall be paid to the person by whom security is given for that exportation or shipment ;
- (b) when paid on their use in warehouse, shall be paid to the person upon whose written request they are so used ;
- (c) when paid on their warehousing, shall be paid to the person in whose name they are warehoused.

*General provisions relating to manufacture of spirits
and British compounds*

105.—(1) A distiller or rectifier shall not carry on upon his premises the trade of a brewer for sale, maker of sweets or cider, vinegar-maker, refiner of sugar, dealer in or retailer of wine, sweets or beer, or retailer of spirits, methylated spirits or cider, nor shall he carry on the trade of a distiller or, as the case may be, rectifier on any premises communicating otherwise than by a public roadway with other premises on which any such trade as aforesaid or that of a dealer in spirits is carried on.

Restriction on carrying on of other trades by distiller or rectifier.

(2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a distiller or rectifier shall not be concerned or interested in the trade of a retailer of spirits carried on within two miles of his distillery or, as the case may be, rectifying house.

(3) If any person contravenes any provision of this section or contravenes or fails to comply with any condition imposed thereunder, he shall be liable to a penalty of two hundred pounds.

PART IV
—cont.Penalty for
unlawful
manufacture
of spirits, etc.

106.—(1) Save as provided by or under this Act, any person who, otherwise than under and in accordance with a licence under this Act so authorising him—

- (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
- (b) has in his possession or uses a still for distilling, rectifying or compounding spirits; or
- (c) distils or has in his possession any low wines or feints; or
- (d) brews or makes or has in his possession any wort or wash fit for distillation,

shall be liable to a penalty of one thousand pounds.

(2) Where there is insufficient evidence to convict a person of an offence under the foregoing subsection, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable to a penalty of one hundred pounds.

(3) Any person found on premises on which spirits are being unlawfully manufactured or on which a still is being unlawfully used for rectifying or compounding spirits may be detained.

(4) All spirits and all stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits—

- (a) found in the possession of any person who commits an offence under subsection (1) of this section; or
- (b) found on any premises on which such an offence has been committed,

shall be liable to forfeiture.

(5) Notwithstanding any other provision of this Act relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under the last foregoing subsection may at his discretion forthwith spill, break up or destroy that thing.

(6) Without prejudice to any other power conferred by this Act, if any officer has reasonable grounds to suspect that any thing liable to forfeiture under this section is in or upon any land or other premises in Northern Ireland, he may enter upon those premises, if need be by force, and search them and seize and remove any thing which he has reasonable grounds to believe to be so liable.

General provisions relating to spirits

PART IV
—cont.

Importation
and
exportation
of spirits.

107.—(1) Save as permitted by the Commissioners, spirits shall not be imported—

- (a) in any ship of less than forty tons register ; or
- (b) in containers of a capacity of less than nine gallons each unless in bottles properly packed in cases.

(2) Save as permitted by the Commissioners, spirits other than bottled spirits shall not be exported, or be removed to the Isle of Man, or be brought to any place or be waterborne for exportation or for removal to the Isle of Man, in containers holding less than nine gallons each.

(3) Any spirits imported, exported, removed, brought or waterborne contrary to this section shall be liable to forfeiture.

(4) Where any ship is or has been, in the case of a British ship, within twelve or, in any other case, within three nautical miles of the coast of the United Kingdom while having on board or attached in any manner thereto any spirits in containers other than such as are permitted by or under subsection (1) of this section, the ship and any such spirits found therein shall be liable to forfeiture.

108.—(1) Except as permitted by the Commissioners, no spirits shall be sent out from the stock of a rectifier or compounder unless accompanied by a certificate.

Permit or
certificate for
removal of
spirits.

(2) Without prejudice to section one hundred and forty-seven of this Act, no spirits shall be sent out from the stock of a dealer unless accompanied by a certificate except spirits not exceeding in quantity one gallon at a time sold by the dealer under a retailer's licence to a person who is not a dealer in or retailer of spirits.

(3) No spirits exceeding in quantity one gallon of the same denomination at a time for any one person shall be sent out from the stock of a retailer unless accompanied by a certificate.

(4) No spirits shall be sent out from a distillery, or, save as permitted by the Commissioners in the case of samples, be removed from a warehouse, unless accompanied by a permit.

(5) In the case of spirits to which none of the foregoing provisions of this section applies, no such spirits exceeding in quantity one gallon of the same denomination at a time for any one person shall be removed from any place in the United Kingdom to any other such place unless accompanied by a permit.

(6) No permit for the sending out or removal of spirits shall be granted to a distiller for any quantity less than nine gallons.

PART IV
—cont.
Restriction
on delivery
of immature
spirits for
home use.

109.—(1) No spirits shall be delivered for home use unless they have been warehoused for a period of at least three years:

Provided that this subsection shall not apply—

- (a) to spirits delivered for any purpose for which they may for the time being be delivered without payment of duty ; or
- (b) to spirits delivered for methylation or for use in art or manufacture under section one hundred and eleven of this Act ; or
- (c) to spirits which have been warehoused on drawback ; or
- (d) to mixtures, compounds or preparations charged with duty on importation in respect of the spirits contained in them or used in their preparation or manufacture ; or
- (e) subject to such conditions as the Commissioners may by regulations impose, to spirits delivered to a rectifier or compounder, a manufacturing chemist or a manufacturer of perfumes for use in his manufacture, or to such other persons for such purposes as the Commissioners see fit to authorise for the purposes of this section ; or
- (f) subject to such conditions as aforesaid, to spirits delivered for scientific purposes ; or
- (g) subject to such conditions as aforesaid, to imported Geneva, perfumed spirits or liqueurs ; or
- (h) to the supply of spirits of wine for the purpose of making medicines to registered medical practitioners, hospitals and persons entitled to carry on the business of a chemist and druggist.

(2) For the purposes of this section, in the case of imported spirits, any period which is shown to the satisfaction of the Commissioners to have elapsed between the dates of manufacture and importation shall be treated as a period during which the spirits have been warehoused.

(3) If any person procures or attempts to procure the delivery of spirits in contravention of this section or contravenes or fails to comply with any regulation made thereunder, he shall be liable to a penalty of one hundred pounds, and any spirits in respect of which the offence was committed shall be liable to forfeiture.

Restriction on
transfer of
British spirits
in warehouse.

110.—(1) No spirits in a distiller's warehouse may be transferred to a purchaser until the distiller has given such security for the payment of duty as the Commissioners may require, and any spirits so transferred shall not again be transferred while those spirits remain in that warehouse.

(2) Spirits chargeable with a duty of excise which has not been paid which are in any warehouse other than a distiller's warehouse shall not be transferred into the name of a purchaser

until the purchaser produces to the officer in charge of the warehouse a written order for the delivery of the spirits signed by the person in whose name they are warehoused and countersigned by the occupier of the warehouse or a servant of his acting for him at the warehouse.

(3) Any spirits duly transferred in accordance with the provisions of this section shall be discharged from any liability under this Act in respect of the non-payment of any duty or penalty by the transferor.

111.—(1) Where, in the case of any art or manufacture carried on by any person in which the use of spirits is required, it is proved to the satisfaction of the Commissioners that the use of methylated spirits is unsuitable or detrimental, the Commissioners may, if they think fit and subject to such conditions as they see fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for use in that art or manufacture—

Remission of duty on spirits for use in art or manufacture.

- (a) in the case of British spirits or imported spirits chargeable with a duty of customs at the preferential rate, without payment of any duty ;
- (b) in the case of other imported spirits, on payment of the difference between the duty of customs chargeable thereon and the duty of customs on like spirits chargeable with duty at the preferential rate :

Provided that nothing in paragraph (b) of this subsection shall affect any liability to any duty other than the customs duties on spirits.

(2) If any person contravenes or fails to comply with any condition imposed under this section he shall be liable, in addition to any other penalty he may have incurred, to a penalty of fifty pounds.

112.—(1) If any person proves to the satisfaction of the Commissioners that any spirits on which duty has been paid have been delivered to him and have been used solely in the manufacture or preparation of any article recognised by the Commissioners as being used for medical purposes or have been used for scientific purposes, he shall, subject to such conditions as the Commissioners may by regulations impose, be entitled to obtain from the Commissioners the repayment—

Repayment of duty in respect of spirits used for medical or scientific purposes.

- (a) in the case of British spirits, of so much of the amount paid by way of excise duty thereon as exceeds the amount which would have been payable if the duty had been charged at the rate of fourteen shillings and ninepence per proof gallon ;
- (b) in the case of imported spirits, of so much of the amount paid by way of customs duty thereon as exceeds

PART IV
—cont.

the reduced duty which would have been payable if the spirits had been contained in a mixture, compound or preparation recognised by the Commissioners as being used for medical purposes :

Provided that where the spirits so used were brandy or rum, any sum repayable under paragraph (b) of this subsection shall be increased by one penny for every gallon computed at proof of those spirits so used.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of one hundred pounds.

Restrictions
on use of
certain goods
relieved from
spirits duty.

113.—(1) If any person uses otherwise than for a medical or scientific purpose—

- (a) any mixture which has on importation been charged with duty at a reduced rate in respect of the spirits contained in it or used in its preparation or manufacture by reason of being a mixture which is recognised by the Commissioners as being used for medical purposes ; or
- (b) any article manufactured or prepared from spirits in respect of which repayment of duty has been obtained under the last foregoing section ; or
- (c) any article in respect of which he has paid or agreed to pay a price fixed on the assumption that a repayment of duty will be obtained as aforesaid,

then, unless he has obtained the consent of the Commissioners in writing to the use thereof otherwise than as aforesaid and has paid to the Commissioners an amount equal to the difference between the duty charged on the mixture and the duty which would have been chargeable if it had not been a mixture recognised as aforesaid, or to the amount of the duty repaid or assumed to be repayable, as the case may be, he shall be liable to a penalty of three times the value of the mixture or article so used or one hundred pounds, whichever is the greater, and any article in his possession in the preparation or manufacture of which the mixture or article has been used shall be liable to forfeiture.

(2) The Commissioners may make regulations for the purpose of enforcing the provisions of this section and any such regulations may in particular require any person carrying on any trade in which spirits, or mixtures or articles containing or prepared or manufactured with spirits, are in the opinion of the Commissioners likely to be or to have been used, to give and verify particulars of the materials which he is using or has used and of any such mixtures or articles which he has sold, and to produce any books of account or other documents of whatever nature relating to any such materials, mixtures or articles.

(3) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection he shall be liable to a penalty of one hundred pounds.

(4) In this section, the expression "mixture" includes a preparation and a compound, and any reference to a mixture or article includes a reference to any part thereof.

114.—(1) No person shall—

Prohibition of
grogging

(a) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof; or

(b) have on his premises any cask which is being subjected to any such process or any spirits extracted from the wood of any cask.

(2) Any person contravening any provision of this section shall be liable to a penalty of fifty pounds.

(3) All spirits extracted contrary to this section and every cask which is being subjected to any such process or which, being upon premises upon which spirits so extracted are found, has been subjected to any such process shall be liable to forfeiture.

115.—(1) Methyl alcohol which is so purified or prepared as to be potable, and any preparation containing such methyl alcohol, shall for the purposes of this Act be deemed to be spirits and, where the methyl alcohol is so purified or prepared in the United Kingdom, shall be chargeable with the duty on British spirits:

Provisions as
to methyl
alcohol and
certain other
alcohols.

Provided that the Commissioners may direct that, subject to such conditions as they see fit to impose either generally or in any particular case, any provision of this Act or of any instrument made thereunder relating to spirits shall not apply in relation to methyl alcohol or any preparation containing methyl alcohol or shall apply only with such modifications as may be specified in the direction.

(2) The Commissioners may, in so far as it seems to them expedient so to do for the purpose of protecting the revenue arising from the customs or excise duties on spirits, make regulations requiring importers, manufacturers, sellers or users of propyl, butyl or amyl alcohol, or of any of the isomeric forms of such alcohols, to furnish returns containing such particulars as may be prescribed by the regulations in respect of the importation, manufacture, sale or use by any such persons of any of the said articles, and provision may be made by any such regulations for requiring persons by whom and premises on which any such articles are manufactured to be registered.

(3) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection he shall be liable to a penalty of ten pounds.

PART IV

—cont.

Manufacture, sale and use of methylated spirits

Licence or authority to manufacture and deal wholesale in methylated spirits.

116.—(1) The Commissioners may authorise any distiller, rectifier or compounder to methylate spirits, and any person so authorised is in this Act referred to as an “authorised methylator”.

(2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise licence as a methylator under this section, and any such licence shall expire on the thirtieth day of September next after it is granted.

(3) On any licence granted under this section there shall be charged an excise duty of ten pounds ten shillings.

(4) Any person who, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section shall be liable to a penalty of fifty pounds.

(5) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.

(6) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than five gallons or such smaller quantity as the Commissioners may by regulations specify.

Licence to retail methylated spirits.

117.—(1) No person shall sell methylated spirits by retail unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the thirtieth day of September next after it is granted.

(2) On any licence granted under this section there shall be charged an excise duty of ten shillings.

(3) A licence under this section shall not be granted to a distiller, rectifier or compounder, or to a person holding a retailer’s on-licence in respect of spirits, beer, wine or sweets, nor shall it be granted in Scotland otherwise than in accordance with the Methylated Spirits (Sale by Retail) (Scotland) Act, 1937, or in Northern Ireland otherwise than in accordance with section four of the Intoxicating Liquor Act (Northern Ireland), 1923.

(4) For the purposes of this section, selling by retail means the sale at any one time to any one person of a quantity of methylated spirits not exceeding four gallons.

Power to make regulations relating to methylated spirits.

118.—(1) The Commissioners may with a view to the protection of the revenue make regulations—

(a) regulating the methylation of spirits and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;

(b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;

- (c) permitting spirits to be methylated in warehouse ;
- (d) permitting the sale without a licence of such methylated spirits as may be specified in the regulations ;
- (e) regulating the importation, receipt, removal, storage and use of spirits for methylation ;
- (f) regulating the storage and removal of substances to be used in methylating spirits ;
- (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits ;
- (h) for securing any duty of excise chargeable in respect of methylated spirits of any class.

(2) Different regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class.

(3) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of one hundred pounds.

(4) If, save as permitted by any regulation made under this section, any person sells methylated spirits otherwise than under and in accordance with a licence under one of the two last foregoing sections, he shall be liable to a penalty of fifty pounds.

(5) Any spirits or methylated spirits in respect of which an offence under either of the two last foregoing subsections is committed shall be liable to forfeiture.

(6) Nothing in any regulations made under this section shall prejudice the operation of the Methylated Spirits (Sale by Retail) (Scotland) Act, 1937, or of section four of the Intoxicating Liquor Act (Northern Ireland), 1923.

119.—(1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator, that quantity computed at proof differs from the quantity so computed which ought to be in his possession according to any accounts required by regulations made under the last foregoing section to be kept thereof, then—

Additional provisions relating to methylated spirits.

- (a) if the former quantity exceeds the latter, the excess, or such part thereof as the Commissioners may determine, shall be liable to forfeiture ;
- (b) if the former quantity is less than the latter, the methylator shall on demand by the Commissioners pay on the deficiency or such part thereof as the Commissioners may specify the duty payable on British spirits:

PART IV
—cont.

Provided that this subsection shall not apply if the excess is not more than one per cent. or the deficiency is not more than two per cent. of the aggregate computed at proof of—

- (i) the balance struck when an account was last taken ; and
- (ii) any quantity which has since been lawfully added to the methylator's stock.

(2) If any person authorised by regulations made under the last foregoing section to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those regulations to receive them, he shall, without prejudice to any penalty he may have incurred, pay thereon the duty payable on British spirits.

(3) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained otherwise than from a person authorised by the regulations aforesaid to supply those spirits, he shall be liable to a penalty of one hundred pounds and the methylated spirits shall be liable to forfeiture.

Inspection of
premises, etc.

120. Without prejudice to any other power conferred by this Act, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section one hundred and eighteen of this Act to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.

Prohibition of
use of
methylated
spirits, etc., as
a beverage
or medicine.

121.—(1) If any person—

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage ; or
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage ; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine ; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used ; or
- (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable to a penalty of one hundred pounds and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

- (a) in the preparation for use as a medicine of sulphuric ether, chloroform or any other article which the Commissioners may by order specify; or
- (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section one hundred and eighteen of this Act; or
- (c) in any art or manufacture;

or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or paragraph (b) of this subsection where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are methylated spirits, methyl alcohol, and any mixture containing methylated spirits or methyl alcohol.

Relief from and drawback of duty in connection with methylated spirits

122. The Commissioners may, subject to such conditions as they see fit to impose, permit spirits to be delivered from warehouse for methylation—

Remission of duty on spirits for methylation.

- (a) in the case of imported spirits chargeable with a duty of customs at the full rate, on payment of the difference between that duty and the duty of customs on like spirits chargeable with duty at the preferential rate;
- (b) in the case of any other spirits, without payment of any duty.

123. Section two hundred and five of this Act shall have effect in relation to duty paid in respect of power methylated spirits as it has effect in relation to duty paid in respect of hydrocarbon oils.

Relief from duty of power methylated spirits used in fishing boats, etc.

124. On any power methylated spirits which are exported, shipped as stores or warehoused for use as stores there shall be allowed a drawback equal to the amount of duty shown to the satisfaction of the Commissioners to have been paid in respect thereof.

Drawback on power methylated spirits.

Brewing of beer

125.—(1) No person shall brew beer unless he holds an excise licence for that purpose under this section as a brewer for sale or as a private brewer.

Licence to brew beer.

(2) Any licence granted under this section shall expire on the thirtieth day of September next after it is granted, and on every

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—cont.

such licence there shall be charged a duty of excise calculated in accordance with the provisions of the Second Schedule to this Act.

(3) A licence to brew beer as a private brewer shall authorise the brewing of beer only for the brewer's own domestic use or for consumption by farm labourers employed by the brewer in the actual course of their labour or employment and shall not be granted to any person who is also a dealer in or retailer of beer.

(4) The Commissioners may refuse to grant a licence under this section in respect of any premises on which, from the situation of those premises with respect to a distillery, they think it inexpedient to allow the brewing of beer.

(5) If any person brews beer otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty of five hundred pounds and all worts, beer and vessels, utensils and materials for brewing in his possession shall be liable to forfeiture.

Licence to use
premises for
adding
solutions to
beer.

126.—(1) A brewer for sale shall not use for the purpose of adding priming or colouring solutions to beer any premises other than premises entered by him for the brewing of beer or a warehouse unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the thirtieth day of September next after it is granted.

(2) On any licence granted under this section there shall be charged a duty of excise calculated in accordance with the provisions of the Third Schedule to this Act.

(3) If any brewer for sale uses any premises for the purpose aforesaid contrary to this section or otherwise than in accordance with any licence granted to him in respect thereof under this section, he shall be liable to a penalty of one hundred pounds.

Power to
regulate
manufacture
of beer by
brewers for
sale.

127.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) regulating the manufacture of beer by brewers for sale ;
- (b) for securing the duties on beer brewed by brewers for sale ;
- (c) regulating with respect to brewers for sale the preparation, use, storage and removal of priming and colouring solutions ;
- (d) for enabling such solutions to be warehoused without payment of the excise duty chargeable in respect of beer ;
- (e) regulating the addition of such solutions to beer at premises in respect of which a licence has been granted under the last foregoing section ;

- (f) for applying to such solutions, subject to such modifications and exceptions as may be specified in the regulations, any provision of, or of any instrument made under, any enactment relating to or containing provisions incidental to the duty of excise in respect of beer.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a penalty of one hundred pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

128.—(1) The Commissioners may make regulations as respects—

Regulations as respects sugar kept by brewers for sale.

- (a) the receipt, storage, removal and disposal of sugar by brewers for sale ;
- (b) the books and other documents relating to sugar to be kept by brewers for sale ;
- (c) the powers of officers to inspect and take copies of any such book or other document and to take stock of the sugar in the possession of any brewer for sale.

(2) If any brewer for sale contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of fifty pounds.

(3) If, on taking stock at any time, the proper officer finds that the quantity of any description of sugar in the possession of any brewer for sale differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of any regulations made under this section, then—

- (a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the excess shall be liable to forfeiture ;
- (b) if the quantity in his possession is less by more than two per cent. than the quantity which ought to be in his possession, the deficiency above two per cent. shall, unless accounted for to the satisfaction of the Commissioners, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of regulations made under the last foregoing section, and duty shall be charged in respect thereof as if that deficiency had been so used.

(4) In this section, the expression “sugar” includes sugar of any description and any saccharine substance, extract or syrup.

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—cont.

Power to
require
production
of books by
brewers for
sale.

129. Where the Commissioners are satisfied that it is necessary for the purpose of securing the collection of the excise duty in respect of beer, any person specially authorised in writing in that behalf by the Commissioners may require any brewer for sale to produce to that person any book or document whatsoever relating to his business as a brewer, and if any brewer for sale fails to comply with any such requirement within a period of one hour he shall be liable to a penalty of one hundred pounds and to a further penalty of ten pounds for every day or part of a day thereafter during which the failure continues.

Offences by
brewer for sale.

130.—(1) If any brewer for sale conceals any worts or beer so as to prevent an officer from taking an account thereof, or, after particulars of any worts or beer have been recorded by the brewer in pursuance of regulations made under section one hundred and twenty-seven of this Act, mixes any sugar with those worts or with that beer so as to increase the quantity or the gravity or original gravity thereof, he shall be liable to a penalty of one hundred pounds, and the worts or beer in respect of which the offence was committed shall be liable to forfeiture.

(2) If any brewer for sale adds to beer before it is delivered from his entered premises anything other than water, finings for the purpose of clarification or such other substances as may be sanctioned by the Commissioners, he shall be liable to a penalty of fifty pounds, and if any beer to which anything other than as aforesaid has been added is found in the possession of a brewer for sale, he shall be liable to the like penalty and the beer shall be liable to forfeiture.

(3) In this section, the expression “sugar” means sugar of any description and any saccharine substance, extract or syrup, and includes any material capable of being used in brewing except malt or corn.

Special
provisions as
to private
brewers.

131.—(1) A licence to brew beer as a private brewer shall be granted in respect of one house only, being a house occupied by the brewer:

Provided that where that house is of an annual value not exceeding ten pounds, the brewer may brew beer under that licence on premises gratuitously lent to him by another private brewer.

In this subsection the expressions “house” and “annual value” have the same meanings as in Part II of the Second Schedule to this Act.

(2) A licence to brew beer as a private brewer granted to any person shall not be transferred to any other person except the widow or personal representatives or trustee in bankruptcy of the person to whom the licence was granted.

(3) The Commissioners may make regulations prescribing the documents to be kept by private brewers and otherwise for securing any duty payable on, and safeguarding the revenue in connection with the brewing of, beer brewed by a private brewer.

(4) If any private brewer contravenes or fails to comply with any provision of this section or any regulation made thereunder, or sells or offers for sale any beer brewed by him, he shall be liable to a penalty of ten pounds.

(5) An officer may at all reasonable times enter and inspect any premises used for the purposes of brewing by a private brewer and examine the vessels and utensils used by him for the purposes of brewing, and take samples of any worts, beer or materials for brewing in the possession of the brewer.

Provisions as to duties and drawbacks on beer

132.—(1) The quantity of worts and the gravity thereof by reference to which the excise duty in respect of beer brewed in the United Kingdom is charged shall, according as is provided in the two next following sections, be either—

Charge of
excise duty on
beer—general.

- (a) the quantity and the original gravity of the worts produced; or
- (b) the quantity of worts of an original gravity of one thousand and fifty-five degrees deemed to have been brewed from the materials used.

(2) For the purpose of ascertaining the quantity of worts of an original gravity of one thousand and fifty-five degrees deemed to have been brewed from the materials used, a brewer shall be deemed to have brewed thirty-six gallons of worts of the said gravity for every unit of materials recorded by him in pursuance of regulations under section one hundred and twenty-seven of this Act or the last foregoing section or used by him in any brewing.

(3) For the purposes of the last foregoing subsection, the expression “unit of materials” means—

- (a) eighty-four pounds weight of malt or corn of any description; or
- (b) fifty-six pounds weight of sugar; or
- (c) a quantity of malt, corn and sugar, or of any two of those materials, which by relation to the two foregoing paragraphs is the equivalent of either of the quantities mentioned in those paragraphs:

Provided that, in the case of a brewer for sale, where any materials used for brewing by the brewer are proved to the satisfaction of the Commissioners to be of such a description or

PART IV
—cont.

nature that some deduction from the quantity deemed to have been brewed should be made, the Commissioners shall make such a deduction from that quantity as will in their opinion afford just relief to the brewer.

(4) In the last foregoing subsection, the expression “ sugar ” includes—

- (a) any saccharine substance, extract or syrup ;
- (b) rice ;
- (c) flaked maize and any other description of corn which in the opinion of the Commissioners is prepared in a manner similar to flaked maize ;
- (d) any other material capable of being used in brewing except malt or corn ;

and the expression “ corn ” in that subsection means corn other than corn included in the foregoing definition of sugar.

(5) In the case of a brewer for sale, this and the next following section shall have effect as if priming and colouring solutions were worts.

Charge of
excise duty
on beer—
brewer for sale.

133.—(1) The excise duty in respect of beer brewed by a brewer for sale shall be charged and paid in accordance with the following provisions of this section.

(2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulations made under section one hundred and twenty-seven of this Act or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater, less six per cent. of that quantity.

(3) There shall be ascertained in respect of each brewing—

- (a) the quantity of worts of an original gravity of one thousand and fifty-five degrees which is the equivalent of the worts produced ; and
- (b) the quantity of worts of that gravity deemed to have been brewed from the materials used in accordance with subsection (2) of the last foregoing section.

and if the quantity mentioned in paragraph (b) of this subsection, less four per cent., exceeds the quantity mentioned in paragraph (a) thereof duty shall in addition be charged on the excess, less six per cent. thereof.

(4) For the purposes of paragraph (a) of the last foregoing subsection, the equivalent therein mentioned shall be taken to be the quantity of the worts produced—

- (a) multiplied by the number, less one thousand, of the degrees representing their original gravity ; and
- (b) divided by fifty-five.

(5) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by five or more degrees the gravity recorded by the brewer in pursuance of regulations made under section one hundred and twenty-seven of this Act or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

(6) Where beer, not being black beer, has been prepared by a process of mixing by a brewer for sale and the aggregate amount charged in respect of duty on the several constituents of the beer exceeds the amount which would have been so charged on the mixture, the Commissioners may, subject to such conditions as they see fit to impose, including conditions as to the method of computing the last-mentioned amount and of ascertaining any matter by reference to which that amount is to be computed, remit or repay the excess.

(7) Subject to the next following subsection, the amount payable in respect of duty shall become due immediately duty is charged by the proper officer.

(8) The Commissioners may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the quantities of worts produced and the aggregate of the quantities of worts deemed to have been brewed from the materials used shall be treated as worts produced or deemed to have been brewed in one brewing, and the Commissioners may, if they think fit, allow payment of the duty to be deferred upon such terms as they see fit:

Provided that the date of payment shall not be later than the twenty-fifth day of the month next following that in which the duty was charged.

134.—(1) The excise duty in respect of beer brewed by a private brewer shall be charged and paid in accordance with the following provisions of this section.

Charge of excise duty on beer—private brewer.

(2) Duty shall be charged by reference to the quantity of worts of an original gravity of one thousand and fifty-five degrees deemed to have been brewed from the materials used in accordance with subsection (2) of section one hundred and thirty-two of this Act, less six per cent. of that quantity.

(3) The charge of duty shall be made up and the amount payable in respect thereof shall be paid at such times as the Commissioners may appoint:

Provided that where the annual value of the house occupied by the brewer does not exceed ten pounds, duty shall not be charged on beer brewed by him; and where that annual value

PART IV
—cont.

exceeds ten pounds but does not exceed fifteen pounds, duty shall not be charged upon beer brewed by him if he brews solely for his own domestic use.

In this subsection, the expressions "house" and "annual value" have the same meanings as in Part II of the Second Schedule to this Act.

Charge of
customs duty
on importation
of beer.

135.—(1) When any beer is imported or is removed into the United Kingdom from the Isle of Man, the importer of or person so removing the beer shall deliver to the proper officer in such form and manner as the Commissioners may direct a declaration of the original gravity thereof; and, for the purpose of charging duty on the beer, the original gravity thereof shall be taken to be the original gravity stated in the declaration or the original gravity as ascertained by the proper officer, whichever is the higher.

(2) If the original gravity as ascertained by the proper officer exceeds by two or more degrees that stated in the declaration, the beer shall be liable to forfeiture; and if the original gravity as so ascertained exceeds by five or more degrees that stated in the declaration, the importer of or person removing the beer, and any agent of his by whom the declaration was made, shall each be liable to a penalty of one hundred pounds.

Rebates of
duties in
respect of
black beer.

136.—(1) There shall be allowed from the duty of excise chargeable in respect of black beer brewed in the United Kingdom the following rebates, that is to say—

(a) in the case of black beer which is of an original gravity of twelve hundred or more degrees and is brewed by a brewer for sale on premises on or from which he does not brew or send out any beer other than black beer, five pounds for every thirty-six gallons of an original gravity of twelve hundred and twenty degrees charged with duty and delivered from the brewery, and so in proportion for any difference in the number of degrees by which the original gravity exceeds one thousand;

(b) in the case of any other black beer which is brewed by a brewer for sale, one pound for every thirty-six gallons of whatever original gravity so charged and delivered.

(2) There shall be allowed from the duty of customs chargeable in respect of imported black beer the following rebates, that is to say—

(a) in the case of black beer of an original gravity of twelve hundred or more degrees, five pounds for every thirty-six gallons of an original gravity of twelve

hundred and twenty degrees, and so in proportion for any difference in the number of degrees by which the original gravity exceeds one thousand ;

(b) in the case of any other black beer, one pound for every thirty-six gallons.

(3) Where any black beer on which a rebate might have been allowed under this section is exported, removed to the Isle of Man, shipped as stores or warehoused for exportation or use as stores, any drawback payable thereon under this Act shall, unless it is shown to the satisfaction of the Commissioners that no such rebate has been allowed, be reduced by an amount equal to that rebate.

(4) The Commissioners may make such regulations as they consider necessary for the purpose of carrying this section into effect so far as it relates to black beer brewed in the United Kingdom, and in particular for the purpose of facilitating and controlling the calculation of the amount of the rebate to be allowed under this section and with respect to the method of computing the quantity of black beer in respect of which rebate is to be allowed.

(5) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection, he shall be liable to a penalty of three times the amount of the rebate which through the commission of the offence has or might have been improperly obtained, or one hundred pounds, whichever is the greater.

137.—(1) Subject to the provisions of this section and to such conditions as the Commissioners see fit to impose, drawback shall be allowable on the exportation, removal to the Isle of Man or shipment as stores by any person—

Drawback on
exportation
etc., of beer.

(a) of any beer brewed by a brewer for sale ;

(b) of any beer which has been imported or which has been removed into the United Kingdom from the Isle of Man.

(2) In the case of beer brewed in the United Kingdom, the person intending to export, remove or ship the beer as aforesaid shall produce to the proper officer a declaration made by the brewer in such form and manner as the Commissioners may direct stating the date upon which the beer was brewed and the original gravity thereof and that the proper duties of excise have been charged thereon.

(3) In the case of beer brewed outside the United Kingdom, the person intending to export, remove or ship the beer as aforesaid shall produce to the proper officer in such form and manner as the Commissioners may direct a declaration that the proper duties of customs have been charged and paid thereon.

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—cont.

(4) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like beer charged with that rate of duty during that period.

Warehousing
of beer for
exportation
etc.

138.—(1) Subject to any regulations made by the Commissioners, a brewer for sale or a dealer in beer shall be entitled to warehouse for exportation or for use as stores any beer on which duty has been charged, and to add to the beer in warehouse finings for clarification or any other substance sanctioned by the Commissioners for the purpose of preparing the beer for exportation or use as stores.

(2) Subject to the next following subsection, where the duty charged in respect of any beer warehoused under this section has been paid, drawback shall be allowed and paid as if the beer had been exported at the time of the warehousing.

(3) Subsections (2) to (4) of the last foregoing section shall apply in relation to beer warehoused on drawback under this section as if the beer were being exported at the date of its warehousing.

Sweets

Licence to
make sweets
for sale.

139.—(1) No person shall make sweets for sale unless he holds an excise licence for that purpose under this section and any such licence shall expire on the thirtieth day of September next after it is granted.

(2) On any licence granted under this section there shall be charged an excise duty of five pounds five shillings.

(3) If any person makes sweets for sale otherwise than under and in accordance with a licence under this section he shall be liable to a penalty of five hundred pounds and the sweets and all vessels, utensils and materials for making sweets found in his possession shall be liable to forfeiture.

Power to
regulate
making or
rendering
sparkling of
sweets for
sale.

140.—(1) The Commissioners may with a view to the protection of the revenue make regulations—

- (a) regulating the making of sweets for sale ;
- (b) prohibiting any person from rendering sweets sparkling unless he is acting under the authority of a licence granted by the Commissioners ;
- (c) regulating the rendering of sweets sparkling ;
- (d) prohibiting or restricting the mixture for sale of any sweets with any wines or with any description of spirits otherwise than in warehouse as permitted under this Act or the sale or exposure for sale of any such mixture ;

(e) for securing and collecting the duties on sweets ;

(f) for relieving from duty sweets intended for exportation or shipment as stores, or for use in the preparation or as an ingredient of goods intended for exportation or shipment as stores, or sweets sent out to the premises of another maker of sweets for sale.

PART IV
—cont.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

141.—(1) The excise duty chargeable on sweets shall be charged— Charge of
duty on sweets.

(a) on the quantity of sweets sent out from the premises of a maker of sweets for sale ; and

(b) where sweets are rendered sparkling for sale by any person other than a maker of sweets for sale, on the quantity of sparkling sweets sent out from the premises of that person.

(2) Where the duty on any sweets sent out as aforesaid is chargeable at a rate applicable to sparkling sweets, and it is shown to the satisfaction of the Commissioners that duty has already been paid thereon at a rate applicable to other sweets, the duty so chargeable shall be reduced by the amount of the duty so paid.

142.—(1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing with sweets in warehouse of duty-free spirits in a proportion not exceeding ten gallons of proof spirits to one hundred gallons of sweets, so, however, that the mixture shall not by virtue of this subsection be raised to a greater strength than thirty-two degrees of proof. Mixing of
sweets and
spirits.

(2) Sweets delivered for home use from a warehouse in which they have been fortified by virtue of the foregoing subsection shall be deemed for the purposes of charging duty thereon to have been sent out from the premises of a maker of sweets for sale at the time of the delivery.

Wine

143. Wine shall not be imported at any port not approved by the Commissioners for that purpose. Importation of
wine.

144.—(1) The Commissioners may, subject to such conditions as they see fit to impose, permit the mixing with wine in warehouse of duty-free spirits in a proportion not exceeding ten Fortification of
wine in ware-
house.

PART IV
—cont.

gallons of proof spirits to one hundred gallons of wine, so, however, that the mixture shall not thereby be raised to a greater strength than forty degrees of proof:

Provided that if the Commissioners are satisfied that it is necessary for the preservation of the wine, they may permit the fortification to a greater strength of wine for exportation only.

(2) Where the Commissioners have under this section permitted any wine to be fortified, that wine shall for the purpose of ascertaining any duty chargeable thereon be deemed to have been imported as so fortified.

Rendering
wine sparkling
in warehouse.

145.—(1) The Commissioners may, subject to such conditions as they see fit to impose, permit wine to be rendered sparkling and to be bottled in warehouse.

(2) Where the Commissioners have under the foregoing subsection permitted any wine to be rendered sparkling and to be bottled in warehouse, that wine shall, for the purpose of ascertaining any duty chargeable thereon, be deemed to be sparkling wine imported in bottle.

(3) Wine shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse under subsection (1) of this section.

(4) Any person who—

(a) contravenes or fails to comply with any condition imposed under subsection (1) of this section; or

(b) contravenes the last foregoing subsection,

and any person who is concerned in any such contravention or failure, shall be liable to a penalty of one hundred pounds.

(5) All wine rendered or being rendered sparkling otherwise than as permitted under this section, and all machinery, utensils, bottles and materials (including wine) used or intended to be used in any process for so rendering any wine shall be liable to forfeiture.

*Sale and supply of intoxicating liquors*Licence to
deal
wholesale in
intoxicating
liquors.

146.—(1) Subject to the provisions of this section, no person shall deal wholesale in any of the following liquors, namely, spirits, beer, wine or sweets, unless he holds an excise licence for that purpose under this section in respect of that liquor, and any such licence shall expire on the thirtieth day of June next after it is granted.

(2) On any licence granted under this section there shall be charged a duty of excise as follows:—

(a) on a licence in respect of spirits, fifteen pounds fifteen shillings;

- (b) on a licence in respect of beer or in respect of wine, ten pounds ten shillings ;
- (c) on a licence in respect of sweets, five pounds five shillings :

Provided that where a licence is granted under this section to the holder of a retailer's licence in respect of the same liquor and the same premises as the retailer's licence, the relevant sum aforesaid shall be halved, so, however, as not to reduce the aggregate amount payable by way of duty on the licence under this section and on the retailer's licence to less than the said sum.

(3) Subject in the case of a distiller to subsection (6) of section one hundred and eight of this Act, any such liquor as aforesaid which is the produce of a licensed manufacturer may be dealt in wholesale without a licence under this section—

- (a) at the premises where it is manufactured ; or
- (b) if the liquor is supplied to the purchaser direct from the said premises, at any other place by the manufacturer or a servant or agent of his..

In this subsection the expression "licensed manufacturer" means a distiller, rectifier, compounder, brewer for sale, or maker of sweets.

(4) A person holding a licence under this section in respect of wine may deal wholesale at his licensed premises in sweets as well as wine without taking out a further licence under this section.

(5) If, save as permitted by this section, any person deals wholesale in any such liquor as aforesaid otherwise than under and in accordance with a licence under this Act so authorising him he shall be liable to a penalty of one hundred pounds.

(6) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of quantities not less than the following, namely—

- (a) in the case of spirits, wine or sweets, two gallons or, if bottled, one dozen reputed quart bottles ;
- (b) in the case of beer, four and a half gallons or, if bottled, two dozen reputed quart bottles :

Provided that, without prejudice to subsection (1) of section five of the Intoxicating Liquor and Licensing Act (Northern Ireland), 1927 (which relates to special dealer's licences), the holder of a licence under this section granted in Northern Ireland shall not thereby be authorised to sell spirits in the aforesaid quantities unless the spirits are of the same denomination.

PART IV

—*cont.*Restrictions
on distiller
dealing
in spirits.

147.—(1) Without prejudice to subsection (3) of the last foregoing section, a licence under that section as a dealer in spirits shall not, except with the permission of the Commissioners and subject to such conditions as they see fit to impose, be granted to a distiller in respect of any premises within two miles of his distillery, and where such permission is granted no spirits shall be removed from those premises unless accompanied by a permit.

(2) If any spirits are removed without a permit in contravention of the foregoing subsection, the distiller shall be liable to a penalty of five hundred pounds and the spirits in respect of which the offence was committed shall be liable to forfeiture.

Sale by retail
of intoxicating
liquor.

148.—(1) No person shall sell by retail any intoxicating liquor otherwise than under and in accordance with an excise licence under this Act so authorising him.

(2) If any person sells by retail any intoxicating liquor otherwise than as aforesaid, he shall be liable to a penalty of fifty pounds or treble the amount of the full duty on the appropriate licence, whichever is the greater.

In this subsection, the expression "full duty on the appropriate licence" means the duty which would fall to be charged on the taking out of the licence necessary to authorise the sale in question if any reduction or allowance and, in cases where duty may be charged by reference to the annual value of premises in respect of which the licence is granted, any alternative mode of charging the duty were left out of consideration.

(3) Where any intoxicating liquor is sold by retail on any premises otherwise than under the authority of a licence under this Act but the person by whom it was so sold is not known, the occupier of the premises or, where there is more than one occupier, every occupier of the premises who had knowledge of or consented to the sale shall for the purposes of the last foregoing subsection be deemed to have so sold the liquor.

(4) For the purposes of this Act, selling by retail, in relation to intoxicating liquor, means the sale at any one time to any one person of quantities not exceeding the following, that is to say—

- (a) in the case of spirits, wine or sweets, two gallons or, if bottled, one dozen reputed quart bottles;
- (b) in the case of beer or cider, four and a half gallons or, if bottled, two dozen reputed quart bottles.

Retailer's
licence.

149.—(1) An excise licence for the sale by retail of spirits, beer, cider, wine or sweets respectively may be granted in respect of any premises specified in the licence and may be granted so as to authorise the sale by retail of the liquor to which the licence extends—

- (a) for consumption either on or off the premises in respect of which the licence is granted (in this Act referred to as a "retailer's on-licence"); or

(b) for consumption off the said premises only (in this Act referred to as a "retailer's off-licence").

(2) On any licence granted under this section there shall be charged a duty of excise calculated in accordance with the provisions of the Fourth Schedule to this Act and the licence shall expire, in England, Wales or Northern Ireland, on the thirtieth day of September or, in Scotland, on the twenty-eighth day of May next after it is granted:

Provided that where a retailer's off-licence and a dealer's licence are held by the same person in respect of the same liquor and the same premises, the retailer's off-licence shall expire on the thirtieth day of June next after it is granted.

(3) A person holding any licence under this section in respect of beer or of wine may without taking out any further licence sell by retail at his licensed premises the following liquors respectively, that is to say—

- (a) cider as well as beer ; or
- (b) sweets as well as wine.

(4) A person holding a retailer's on-licence in respect of spirits may without taking out any further licence sell by retail at his licensed premises beer, cider, wine and sweets as well as spirits.

(5) The holder of a retailer's on-licence shall not be granted in respect of the same premises a retailer's off-licence authorising the sale of any liquor which the on-licence does not authorise him to sell, and any retailer's off-licence granted in contravention of this subsection shall be void.

(6) A person holding a retailer's off-licence may not sell—

- (a) spirits or wine in open vessels ;
- (b) in Great Britain, sweets in open vessels ;
- (c) in England, Wales or Northern Ireland, wine in any quantity less than one reputed pint bottle ;
- (d) in England or Wales, spirits in any quantity less than one reputed quart bottle :

Provided that where in England or Wales the licence was granted under the authority of a justices' licence, he may sell spirits in a quantity equal to one reputed pint bottle if it is sold in a single vessel.

(7) Where a licence under this section has been granted in respect of any premises and any intoxicating liquor to which that licence does not extend is found on those premises, that liquor shall be liable to forfeiture and the holder of the licence shall be liable to a penalty of fifty pounds.

PART IV
—cont.

(8) In its application to Northern Ireland, this section shall have effect subject to the provisions of section four and subsection (2) of section five of the Intoxicating Liquor and Licensing Act (Northern Ireland), 1927 (which relate to restrictions on the grant of licences authorising the sale by retail of wine or sweets and to the sale of cider to retailers respectively).

Restrictions
on grant of
retailer's
licence.

150.—(1) Subject to the provisions of this section, a retailer's licence shall not be granted except to a person who holds the appropriate justices' licence or certificate and any retailer's licence granted in contravention of this subsection shall be void :

Provided that—

- (a) in Great Britain, this subsection shall not apply in relation to a person holding a canteen under the authority of a Secretary of State or of the Admiralty ;
- (b) in England and Wales, the holder of a dealer's licence in respect of spirits or in respect of wine may be granted a retailer's off-licence in respect of the same liquor and of the same premises without a justices' licence if the premises are exclusively used for the sale of intoxicating liquor and mineral waters or other non-intoxicating drinks, and have no internal communication with the premises of any person who is carrying on any other trade or business.

(2) Notwithstanding anything in the foregoing subsection, a justices' licence or certificate shall not be required in Great Britain for the grant of a retailer's licence in respect of a theatre established by royal patent or in respect of premises duly licensed as a theatre by the Lord Chamberlain or other proper authority :

Provided that this subsection shall not apply in relation to any premises in Scotland erected after the thirty-first day of December, nineteen hundred and three.

(3) Where a justices' licence or certificate in pursuance of which a retailer's licence has been granted is forfeited, becomes void or expires, the retailer's licence shall become void :

Provided that where the renewal of the justices' licence or certificate has been refused and an appeal against the refusal is duly made, and the justices' licence or certificate expires before the appeal is determined, the Commissioners may by order permit the person the renewal of whose justices' licence or certificate is refused to carry on his business during the pendency of the appeal upon such conditions as they think just ; and, subject to those conditions, any person so permitted may, during the continuance of the order, carry on his business in the same manner as if the renewal of the justices' licence or certificate had not been refused.

151.—(1) Where the appropriate consent has been obtained by the holder of a retailer's on-licence, the Commissioners shall grant to him an excise licence (hereinafter in this section referred to as an "occasional licence") authorising the sale by him of any intoxicating liquor to which his retailer's licence extends at such place other than the premises in respect of which his retailer's licence was granted, during such period not exceeding in Great Britain three weeks or in Northern Ireland three days at one time, and between such hours, as may be specified in the consent:

Provided that, without prejudice to any other enactment, an occasional licence shall not authorise the sale of intoxicating liquor thereunder—

- (a) in England or Wales, during any hours commencing earlier than sunrise or ending later than ten o'clock at night, except upon the occasion of a public dinner or ball;
- (b) on any Sunday or, in England, Wales or Northern Ireland, on Christmas Day, Good Friday or any day of public thanksgiving or mourning.

(2) In the foregoing subsection, the expression "the appropriate consent" means—

- (a) in England or Wales, the consent of the justices granted on an application made in accordance with section sixty-four of the Licensing (Consolidation) Act, 1910;
- (b) in Scotland, the permission of two members of a licensing court granted on a representation made in accordance with section forty of the Licensing (Scotland) Act, 1903;
- (c) in Northern Ireland, the consent in writing of a resident magistrate acting in and for the petty sessions district in which the place in respect of which the occasional licence is sought is situated:

Provided that, without prejudice to any discretion of the appropriate authorities aforesaid to refuse their consent or permission, they shall not grant it unless they are of opinion that the grant of an occasional licence is expedient for the convenience and accommodation of the public.

(3) On any occasional licence granted under this section there shall be charged a duty of excise—

- (a) if the licence authorises the sale of all intoxicating liquors, of ten shillings; or
- (b) if the licence is in respect of beer or wine only, of five shillings,

for each day on which the licence authorises the sale of liquor.

(4) An occasional licence shall be produced on request to any officer or constable at any time when liquor is offered for sale thereunder, and if it is not so produced the holder shall be liable to a penalty of twenty pounds.

PART IV
—cont.
Passenger
aircraft
licence.

152.—(1) An excise licence may be granted in respect of any passenger aircraft to the owner of that aircraft or his agent authorising the sale by retail while the aircraft is engaged in carrying passengers of any intoxicating liquor in the aircraft to passengers for consumption in the aircraft, and any such licence shall also authorise the sale of tobacco in the aircraft.

(2) On any licence granted under this section there shall be charged an excise duty of one pound and the licence shall expire, if granted in England, Wales or Northern Ireland, on the thirtieth day of September or, if granted in Scotland, on the twenty-eighth day of May next after it is granted.

(3) A licence granted under this section in respect of any aircraft—

- (a) shall, in the event of the transfer of that aircraft to some other owner, cease to have effect as respects that aircraft ;
- (b) may, in the event of any such transfer or of the loss of the aircraft, be transferred on the application of the owner of the aircraft or his agent so as to attach to some other aircraft belonging to the owner.

(4) Any licence granted under this section shall be carried in the aircraft.

(5) In this section, the expression “ passenger aircraft ” means an aircraft of any description employed for the carriage of passengers which is flown from any place in the United Kingdom to any other such place, or is flown from and to the same place in the United Kingdom on the same day.

Passenger
vessel licence.

153.—(1) An excise licence may be granted in respect of any passenger vessel to the master of the vessel or some other person belonging to the vessel nominated by the owner thereof authorising the sale by retail while the vessel is engaged in carrying passengers of any intoxicating liquor on the vessel to passengers for consumption on the vessel, and any such licence shall also authorise the sale of tobacco on the vessel.

(2) On any licence granted under this section there shall be charged a duty of excise of ten pounds or, if the licence is to be in force for a specified period not exceeding four consecutive days, two pounds for each day for which the licence is to be in force, and any licence charged with the duty of ten pounds shall expire, if granted in England, Wales or Northern Ireland, on the thirtieth day of September or, if granted in Scotland, on the twenty-eighth day of May next after it is granted.

(3) A licence granted under this section may be endorsed with a condition that no intoxicating liquor shall be supplied during

any voyage commencing on a Sunday and terminating on the same day, being—

- (a) a voyage between any two places in Scotland ; or
- (b) a voyage in a vessel going from and returning on the same day to the same place in Scotland.

(4) The Commissioners may require the holder of any licence under this section to send in his licence for the purpose of being endorsed as provided in the last foregoing subsection, and if any person so required to send in his licence fails to do so by the expiration of seven days from the receipt of the requirement, any intoxicating liquor supplied thereafter on the vessel to which the licence relates shall be deemed to have been sold without a licence.

(5) In the event of the person to whom a licence has been granted under this section ceasing to be master of the vessel or to belong to the vessel, the licence may be transferred to any person who is for the time being master of the vessel or is for the time being a person belonging to the vessel and nominated by the owner thereof for the purpose.

(6) A licence granted under this section in respect of any vessel—

- (a) shall, in the event of the transfer of that vessel to some other owner, cease to have effect as respects that vessel ;
- (b) may, in the event of any such transfer or of the loss of the vessel, be transferred, on the application of the owner of the vessel, to the master of some other vessel belonging to him or to some person belonging to that other vessel and nominated by the owner for the purpose.

(7) In this section, the expression “ passenger vessel ” means a vessel of any description employed for the carriage of passengers which goes from any place in the United Kingdom to any other such place, or goes from and returns to the same place in the United Kingdom on the same day:

154.—(1) An excise licence may be granted to the owner of any railway passenger vehicle in which passengers can be supplied with food authorising the sale by retail to passengers on the vehicle of any intoxicating liquor for consumption on the vehicle. Railway passenger vehicle licence.

(2) On any licence granted under this section there shall be charged an excise duty of one pound and the licence shall expire, if granted in England, Wales or Northern Ireland, on the thirtieth day of September or, if granted in Scotland, on the twenty-eighth day of May next after it is granted.

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—cont.

Justices' licence or certificate not required for certain licences.

Duty on statement of purchases of intoxicating liquor to be supplied in a club.

155. Notwithstanding anything in any enactment prohibiting or restricting the sale of intoxicating liquor without a justices' licence or certificate, such a licence or certificate shall not be required for the grant of a licence under any of the three last foregoing sections.

156.—(1) It shall be the duty of the secretary of every registered club to deliver to the Commissioners in the month of January in every year or within such further time as the Commissioners may in any case allow a statement, in such form and containing such particulars as may be prescribed by the Commissioners, of the purchases during the preceding calendar year of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof.

(2) On every statement delivered under this section there shall be charged an excise duty in Great Britain of threepence or in Northern Ireland of sixpence for every pound's worth of the purchases shown therein:

Provided that the secretary of the club may in any year elect that subject to such conditions as the Commissioners see fit to impose the said duty, instead of being charged for every pound's worth of the purchases shown in the statement, shall be charged for each pound paid by or on behalf of the club during the preceding calendar year in respect of a purchase of intoxicating liquor.

(3) If the secretary of a club fails to deliver a statement in accordance with this section after a notice in writing from the Commissioners requiring him so to do has been served on him, either by leaving it at the club premises or by sending it by post addressed to him at those premises, he shall be liable to a penalty of twenty pounds, or in the case of a second or subsequent offence to a penalty of fifty pounds or to imprisonment for a term not exceeding one month or to both.

(4) If any duty payable on a statement made under this section remains unpaid after the first day of March in any year, the duty may be levied by distress on the premises of the club in respect of which the duty is due, and the proper officer may for that purpose by warrant signed by him authorise any person to distrain upon the premises and to sell any distress levied by public auction after giving six days' notice of the sale :

Provided that a distress shall not be levied under this subsection unless notice in writing requiring the payment of the amount of duty unpaid has been served on the secretary of the club by leaving the notice at the club premises or by sending it by post addressed to him at those premises.

(5) The proceeds of any such sale shall be applied in or towards payment of the costs and expenses of the distress and

sale and the payment of the duty due, and the surplus, if any, shall be paid to the secretary of the club and be treated by him as part of the funds of the club.

(6) If any duty payable as aforesaid remains unpaid after the first day of March in any year, or if the secretary of the club fails in any year to deliver a statement as required by this section, the supply of any intoxicating liquor in the club shall, so long as the duty remains unpaid or the failure continues, as the case may be, be deemed to be a sale of intoxicating liquor without a licence.

(7) The Commissioners may make regulations for adapting the provisions of this section to the case of a club which is discontinued as a registered club during any calendar year, and for procuring a statement under this section of the purchases of intoxicating liquor up to the date of the discontinuance of the club as a registered club, and for charging any duty payable in respect of that statement.

(8) The Commissioners may, if they see fit, require a secretary by whom a statement is delivered under this section to produce for the purpose of verifying that statement any accounts, invoices, receipts or other documents relating to purchases, or to payments in respect of purchases, of intoxicating liquor by or on behalf of the club made during the period to which the statement relates.

(9) The clerk by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club upon that register, and of any case in which a club ceases to be registered upon that register.

(10) For the purposes of any proceedings under this section in respect of any club, the appearance of any person's name in the register of clubs as being for the time being the secretary of the club shall be sufficient evidence of his being the secretary until the contrary is proved.

- 157.—(1) An excise licence shall not be required for the sale whether by wholesale or by retail of—
- Licence not required for sale of certain liquor.
- (a) any liquor which, whether made on the premises of a brewer for sale or elsewhere, is found, on analysis of a sample thereof at any time, to be of an original gravity not exceeding one thousand and sixteen degrees and of a strength not exceeding two degrees of proof;
 - (b) black beer;
 - (c) perfumes;
 - (d) flavouring essences recognised by the Commissioners as not being intended for consumption as or with intoxicating liquor;

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—cont.

(e) spirits, wine or sweets so medicated as to be, in the opinion of the Commissioners, intended for use as a medicine and not as a beverage:

Provided that paragraph (a) of this subsection shall not apply to Northern Ireland.

(2) Subject to such conditions as the Commissioners see fit to impose, a retailer's licence shall not be required for the sale by chemists and druggists of spirits of wine for medical or scientific purposes.

Miscellaneous provisions relating to sale of intoxicating liquor

Power to regulate dealing in or retailing of liquors.

158.—(1) The Commissioners may with a view to the protection of the revenue make regulations regulating the keeping of spirits, beer, cider, wine or sweets respectively by dealers and retailers.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of one hundred pounds, and any liquor, container or utensil in respect of which the offence was committed, shall be liable to forfeiture.

Penalty for excess in stock of dealer in or retailer of spirits.

159. If at any time on the taking of an account by an officer of the spirits in the stock or possession of a dealer in or retailer of spirits the quantity of those spirits computed at proof is found to exceed the quantity which ought to be in his possession according to any stock book required under this Act to be kept by the dealer or retailer, the excess shall be liable to forfeiture and the dealer or retailer shall be liable to a penalty of double the duty on a like quantity of plain British spirits at proof charged at the highest rate.

Miscellaneous provisions as to dealers in and retailers of spirits.

160.—(1) A dealer in or retailer of spirits shall not carry on his business on any premises communicating otherwise than by a public roadway with any premises entered or used by a distiller or rectifier.

(2) A retailer of spirits shall not be concerned or interested in the business of a distiller or rectifier carried on upon any premises within two miles of the premises in respect of which he holds his retailer's licence.

(3) If any person contravenes or fails to comply with any of the foregoing provisions of this section, he shall be liable to a penalty of two hundred pounds.

(4) A retailer of spirits shall not, unless he is also a dealer therein, sell or send out spirits to a rectifier or to a dealer in or retailer of spirits, nor shall he buy or receive spirits from another

such retailer who is not also such a dealer, and if he contravenes or fails to comply with this subsection he shall be liable to a penalty of fifty pounds.

161.—(1) If any person hawks spirits or, save as permitted by this Act, sells or exposes for sale any spirits otherwise than on premises in respect of which he holds a licence to sell spirits, the spirits shall be liable to forfeiture and he shall be liable to a penalty of one hundred pounds and may be detained.

General offences in connection with sale of spirits.

(2) If any person knowingly sells or delivers or causes to be sold or delivered any spirits in order that they may be unlawfully retailed, consumed or brought into home use, he shall, in addition to any other punishment he may have incurred, be liable to a penalty of one hundred pounds.

(3) If any person receives, buys or procures any spirits from a person not authorised to sell or deliver them, he shall be liable to a penalty of one hundred pounds.

(4) If any spirits delivered in bottle from a warehouse for home use are sold by a dealer in or retailer of spirits at a strength lower than that by reference to which the duty of customs or excise chargeable thereon was computed, he shall be liable to a penalty of fifty pounds.

162.—(1) If any person—

(a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits ; or

Penalty for mis-describing liquor as spirits.

(b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

that person shall be guilty of an offence under this section unless he proves that either the customs duty or the excise duty chargeable on spirits has been paid in respect of not less than ninety-seven and a half per cent. of the liquor.

(2) Notwithstanding anything in this section—

(a) the name “ port ” or “ sherry ” or the name of any other description of genuine wine ; or

(b) a name which, before the fourth day of May, nineteen hundred and thirty-two, was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than the quantity of spirits computed at proof,

shall not, for the purposes of this section, be treated as being in itself such a description as to give such an indication as aforesaid.

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—cont.

and a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in paragraph (a) of this subsection shall not be guilty of an offence under this section by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such an indication as aforesaid.

(3) Any person guilty of an offence under this section shall be liable to a penalty of one hundred pounds, and on the conviction of a person under this section the court may direct that any liquor and other article by means of or in relation to which the offence has been committed shall be forfeited, and any liquor or other article so directed to be forfeited shall be destroyed or otherwise disposed of as the court may direct.

(4) Nothing in this section shall apply to any liquor which is prepared on any premises in respect of which a retailer's on-licence is in force for immediate consumption thereon or is prepared in any registered club for immediate consumption in the club.

Offences by
dealer in or
retailer of beer.

163.—(1) If any dealer in or retailer of beer dilutes any beer or adds anything to beer other than finings for the purpose of clarification he shall be liable to a penalty of fifty pounds, and if any beer which has been diluted or to which anything other than as aforesaid has been added is found in the possession of a dealer in or retailer of beer he shall be liable to the like penalty and the beer shall be liable to forfeiture.

(2) If a dealer in or retailer of beer receives or has in his custody or possession any sugar of any description or any saccharine substance, extract or syrup, except such as he proves to be for domestic use, or any preparation for increasing the gravity of beer, he shall be liable to a penalty of twenty pounds, and the article in question shall be liable to forfeiture:

Provided that, where a dealer in or retailer of beer carries on upon the same premises the trade of a brewer for sale or of a grocer, this subsection shall not apply to sugar and other preparations duly held by him in accordance with regulations made under section one hundred and twenty-eight of this Act as a brewer for sale, or to sugar or syrup kept by him for sale in the ordinary course of his trade as a grocer.

Penalty for
mis-describing
substances as
beer.

164.—(1) If any person—

- (a) for the purpose of selling any substance, describes the substance (whether in any notice or advertisement, or on any label, or in any other manner whatsoever) by any name or words such as to indicate that the substance is, or is a substitute for, or bears any resemblance to, beer or any description of beer ; or

(b) sells, offers for sale, or has in his possession for the purpose of sale, any substance so described, that person shall be guilty of an offence under this section unless he proves that either the customs duty or the excise duty chargeable in respect of beer has been paid in respect of the whole of the substance.

(2) For the purposes of this section, the name "ginger beer" or "ginger ale" shall not in itself be taken to be such a description as to give such an indication as aforesaid.

(3) Any person guilty of an offence under this section shall be liable to a penalty of one hundred pounds; and on the conviction of a person under this section the court may order that any article by means of or in relation to which the offence has been committed shall be forfeited, and any article so directed to be forfeited shall be destroyed or otherwise disposed of as the court may direct.

165. For the purposes of this Part of this Act, as against any person selling or offering for sale the liquor in question— Liquor to be deemed wine or spirits.

(a) without prejudice to any liability under section one hundred and sixty-two of this Act, any liquor sold or offered for sale as wine or under the name by which any wine is usually designated or known shall be deemed to be wine; and

(b) any fermented liquor which is of a strength exceeding forty degrees of proof, not being wine delivered for home use in that state on which the appropriate customs duty has been duly paid, shall be deemed to be spirits.

166. Nothing in this Part of this Act shall affect—

(a) any privilege in relation to the sale of wine enjoyed at the commencement of this Act by the University of Cambridge, or the chancellor, masters or scholars thereof, or by any person to whom that privilege has been transferred in pursuance of any Act; Saving for Cambridge University and Vintners Company.

(b) the exemption from the obligation to take out an excise licence for the sale of wine enjoyed at the commencement of this Act by the Company of the master, wardens and commonalty of Vintners of the City of London:

Provided that—

(i) the aforesaid exemption shall not extend to freemen of the said company who have obtained the freedom by redemption only;

PART IV
—cont.

- (ii) no freeman of the said company shall be entitled to the said exemption in respect of more than one set of premises at any one time ;
- (iii) no person shall be entitled to the said exemption unless he previously makes entry of the premises on which he intends to sell wine.

Relief from, and payment by instalments of, liquor licence duties

Reduced duty on licence for sale of spirits for medical purposes, etc.

167.—(1) Any manufacturing or wholesale chemist and druggist who requires a licence for the purposes only of selling, whether by wholesale or retail, spirits of wine for medicinal purposes to duly qualified medical practitioners, duly registered pharmaceutical chemists, chemists and druggists or persons requiring the spirits for use for scientific purposes in any laboratory, and who undertakes not to sell spirits otherwise than for those purposes and to those persons, may obtain that licence on payment of a reduced duty of ten pounds.

(2) The Commissioners may attach such conditions to any licence granted on payment of a reduced duty under this section as they think expedient for the protection of the revenue.

(3) If any person holding a licence granted on payment of a reduced duty under this section sells spirits in any manner contrary to his undertaking or to the conditions attached to his licence he shall be liable to a penalty of fifty pounds.

Reduced duty on certain part-year licences.

168. Where a licence to any person as a rectifier, compounder, maker of sweets, dealer or retailer is granted after the commencement of the licence year—

- (a) to a person who has not within the two years immediately preceding held a similar licence ; or
- (b) in respect of premises in respect of which the person to whom the licence is granted has not within the said period held a similar licence,

the proper officer may grant the licence on payment of such sum as bears to the duty payable thereon apart from this section the same proportion as the period for which the licence will be in force bears to a year.

Relief from licence duty in certain cases.

169.—(1) Where a retailer's licence ceases to be in force owing to the fact that a justices' licence or certificate in pursuance of which it was granted has expired and has not been renewed, the retailer shall be entitled to relief from duty in respect of the period of his licence unexpired at the date it ceases to be in force :

Provided that no relief shall be granted under this subsection where the retailer has been convicted of any offence such as to disqualify him for the grant of a justices' licence or certificate.

(2) Where a distiller, rectifier, compounder, brewer for sale, beer-primer, maker of sweets, dealer or retailer satisfies the Commissioners that his trade has been permanently discontinued, he shall be entitled to surrender his licence and obtain relief from duty in respect of the period of the licence unexpired at the date when the trade was discontinued:

Provided that no relief shall be granted under this subsection where the trade has been discontinued owing to the disqualification either of the premises or of the trader by reason of the conviction of the trader of some offence.

(3) Where a dealer or retailer satisfies the Commissioners that his trade has been temporarily discontinued—

- (a) by reason of the premises in respect of which his licence was granted having been destroyed or seriously damaged or closed with a view to their demolition or alteration; or
- (b) by reason of any circumstances directly or indirectly attributable to any war in which Her Majesty may be or have been engaged; or
- (c) in Great Britain, by reason of the compulsory acquisition or the proposed compulsory acquisition of the said premises,

he shall, on making application as provided in the next following subsection and surrendering his licence, be entitled to relief from duty in respect of the period of the licence unexpired at the date when the trade was discontinued.

In this subsection, the expression “compulsory acquisition” includes acquisition by agreement by any authority or persons for a purpose for which the authority or persons could be authorised to acquire the premises compulsorily.

(4) An application for relief from duty under the last foregoing subsection shall be made to the Commissioners within one month after the discontinuance of the trade or within such longer period as the Commissioners may in any special case allow, and before making the application the licence holder shall give notice to the registered owner of the licensed premises of his intention to make it.

(5) Any relief from duty under this section shall be granted by the Commissioners by repayment or, in so far as the duty has not been paid, by remission of such part of the full amount of duty for a year as bears to that amount the same proportion as the period in respect of which the licence holder is entitled to relief bears to a year.

(6) Where a dealer or retailer has been granted relief under subsection (3) of this section on his trade being temporarily discontinued, then, if on his first resuming his trade thereafter his

PART IV
—cont.

new licence as a dealer or retailer is granted after the commencement of the licence year, the proper officer may grant the licence on payment of such sum as bears to the full amount of duty thereon for a year the same proportion as the period for which the licence will be in force bears to a year.

Payment of
licence duty in
two instal-
ments.

170.—(1) Where the duty payable by any person on the grant to him of a licence as a distiller, rectifier, compounder, brewer, maker of sweets, dealer or retailer, or the aggregate amount of the duties payable on two or more such licences granted to him in respect of the same premises, amounts to not less than twenty pounds, the licence or licences may, at the option of that person, be granted upon payment of half only of the duty or aggregate amount so payable, and in that case the second half of that duty or amount shall be paid immediately after the expiration of six months from the commencement of the appropriate licence year, or on the first day of February next following the grant of the licence or licences, whichever is the earlier, and if default is made in payment of the said second half, the licence or licences shall be of no effect so long as the default continues.

(2) Any sum remaining unpaid in any case in respect of the said second half may be recovered either as a debt due to the Crown or by distress on the licensed premises, and the proper officer may for the purpose of such distress by warrant signed by him authorise any person to distrain upon the premises and to sell any distress levied by public auction after giving six days' notice of the sale:

Provided that a distress shall not be levied under this subsection unless notice in writing requiring the payment of the sum unpaid has been served on the holder of the licence or licences by leaving the notice at the said premises or by sending it by post addressed to him at those premises.

(4) The proceeds of any such sale shall be applied in or towards payment of the costs and expenses of the distress and sale and the payment of the sum due, and the surplus, if any, shall be paid to the holder of the licence or licences.

Ascertainment of gravity, strength, etc., of liquids

171.—(1) For the purposes of the customs and excise Acts—

(a) the expression "gravity" in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at sixty degrees Fahrenheit;

(b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand; and

Meaning of
and method of
ascertaining
gravity of
liquids.

(c) the expression "original gravity" in relation to any liquid in which fermentation has taken place means its gravity before fermentation.

(2) The gravity of any liquid at any time shall be ascertained by such means as the Commissioners may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

(3) Where for any purposes of the said Acts it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Commissioners may by regulations prescribe, and different regulations may be made in relation to different liquids:

Provided that where the original gravity of any worts has been determined in accordance with regulations made under this subsection for the purpose of charging duty under section one hundred and thirty-three of this Act by reference to the quantity and original gravity of worts produced, a deduction of three quarters of a degree shall be allowed from the original gravity so determined, so, however, as not to reduce the original gravity by reference to which the duty is charged below the gravity of the worts as ascertained by the proper officer in accordance with the last foregoing subsection.

172.—(1) For the purposes of the customs and excise Acts, the strength, weight or volume of any spirits shall be ascertained in accordance with the following provisions of this section.

Ascertainment
of strength,
weight and
volume of
spirits, etc.

(2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water equal to the volume of the spirits, the volume of each liquid being computed as at fifty-one degrees Fahrenheit.

(3) The expressions "degree of proof", "degree over proof" and "degree under proof" shall be construed by reference to a scale on which one hundred degrees denotes the strength of spirits at proof, and—

- (a) one hundred and one degrees, or one degree over proof, denotes the strength of spirits which would be at proof if there were added thereto such quantity of distilled water as would increase by one per cent. the volume of the spirits computed as at fifty degrees Fahrenheit;
- (b) ninety-nine degrees, or one degree under proof, denotes the strength of spirits which would be at proof if there were removed therefrom such quantity of distilled water as would reduce by one per cent. the volume of the spirits computed as at fifty degrees Fahrenheit;

and so in proportion for any other number of degrees.

PART IV
—cont.

(4) The equivalent at proof of any spirits not at proof shall for the purposes of the said Acts be deemed to be their volume—

- (a) multiplied by the number of degrees of proof representing their strength ; and
- (b) divided by one hundred.

(5) The Commissioners may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits, and any such regulations may provide that in ascertaining for any purpose the strength of any spirits any substance contained therein which is not ethyl alcohol or distilled water may be treated as if it were, and different regulations may be made for different purposes.

(6) This section shall apply to methylated spirits and to any fermented liquor as it applies to spirits.

PART V
TOBACCO*Importation, exportation and removal of tobacco*

Importation
and
exportation
of tobacco.

173.—(1) Tobacco shall not be imported—

- (a) at an port not approved by the Commissioners for that purpose ;
- (b) in any ship of less than one hundred and twenty tons register, except under and in accordance with the terms of a licence granted in respect of that ship by the Commissioners ;
- (c) otherwise than in complete packages containing tobacco only and each of a gross weight of not less than eighty pounds or such less weight as the Commissioners, subject to such conditions as they see fit to impose, may permit.

(2) There shall not be imported—

- (a) any sweetened tobacco in an unmanufactured state ;
- (b) any cavendish or negrohead tobacco containing the leaves of any tree or plant other than the tobacco plant ;
- (c) any manufactured tobacco which, not being cavendish or negrohead, contains or has mixed therewith any material or ingredient not authorised by or under any provision of this Act to be used in the manufacture of tobacco in the United Kingdom otherwise than in warehouse ;
- (d) except as permitted by the Commissioners, any snuff work, tobacco stalks, whether manufactured or not, or tobacco stalk flour ;
- (e) except as permitted by the Commissioners, any tobacco cut and compressed by mechanical or other means ;
- (f) except for the purpose of transit or transhipment or of warehousing for exportation, or as the Commissioners

may otherwise permit, any extract, essence or other concentration of tobacco or any article mixed therewith, or any sweetened cigarettes or sweetened cigars.

(3) Where any ship is or has been, in the case of a British ship, within twelve or, in any other case, within three nautical miles of the coast of the United Kingdom while having on board or attached in any manner thereto any tobacco in packages other than such as are permitted by or under subsection (1) of this section or any tobacco prohibited to be imported by the last foregoing subsection, the ship and any such tobacco found therein shall be liable to forfeiture.

(4) Tobacco shall not be exported from any port not approved for the importation of tobacco.

174. No leaf or other unmanufactured tobacco of any description shall, except as permitted by the Commissioners in the case of samples, be removed from a warehouse or, save as permitted by the Commissioners, be removed from any place in the United Kingdom to any other such place, unless accompanied by a permit. Unmanufactured tobacco not to be removed without permit.

Manufacture of tobacco

175.—(1) No person shall manufacture tobacco unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the fifth day of July next after it is granted: Licence to manufacture tobacco.

Provided that the Commissioners may permit a person who grows tobacco for his own consumption and on land occupied by him to manufacture that tobacco at his own place of residence, subject to compliance with such conditions as the Commissioners see fit to impose, without a licence under this section.

(2) There shall be charged on any licence granted under this section a duty of excise calculated in accordance with the provisions of the Fifth Schedule to this Act.

(3) If, save as permitted under this section, any person manufactures tobacco otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty of two hundred pounds and any tobacco so manufactured by him or in his possession shall be liable to forfeiture.

176.—(1) A tobacco manufacturer shall not in manufacturing tobacco use any sweetening matter or, save as permitted by the Commissioners and subject to such conditions and restrictions as they see fit to impose, any other substance except— Use and possession of substances by tobacco manufacturer.

(a) water;

(b) in the process of spinning or rolling up spun or roll tobacco, olive oil;

PART V
—cont.

- (c) for the purpose of flavouring roll tobacco or of flavouring or scenting snuff, essential oil ;
- (d) in the manufacture of snuff, the carbonates, chlorides and sulphates of potassium and sodium and the carbonate of ammonium ;
- (e) in the manufacture of the snuff known as Welsh or Irish snuff, lime water .

(2) Notwithstanding anything in the foregoing subsection, a manufacturer of cavendish or negrohead tobacco, if he manufactures that tobacco in a warehouse or part of a warehouse approved for that purpose by the Commissioners from leaf or other unmanufactured tobacco duly warehoused for the security of any duty of customs or excise chargeable thereon, may use in that manufacture any materials for sweetening or flavouring that tobacco except the leaves of trees and plants other than the tobacco plant.

(3) Save where their use by him is permitted by or under this section, a tobacco manufacturer shall not receive or have in his possession any of the following substances, namely —

- (a) sugar or any other saccharine substance or extract, except such as he proves to be for domestic use ;
- (b) leaves or plants of any description other than tobacco leaves or plants ;
- (c) any substance for use, or capable of being used, as a substitute for or to increase the weight of tobacco.

(4) If any tobacco manufacturer contravenes any provision of this section, he shall be liable to a penalty of three hundred pounds and the tobacco or other substance in respect of which the offence was committed shall be liable to forfeiture.

Power to make regulations relating to manufacture of tobacco.

177.—(1) The Commissioners may with a view to the protection of the revenue make regulations—

- (a) providing for entry to be made of any premises used for the manufacture of tobacco ;
- (b) providing for the keeping, production and inspection of records and accounts of a tobacco manufacturer's stocks of tobacco and other materials ;
- (c) regulating the manufacture of cavendish or negrohead tobacco in warehouse ;
- (d) regulating the receipt of leaf and other unmanufactured tobacco by tobacco manufacturers ;
- (e) for enabling the duty payable on a licence to manufacture tobacco to be computed ;
- (f) for securing the duties of customs or excise chargeable on cavendish or negrohead tobacco manufactured in warehouse ;

- (g) permitting, subject to such conditions and restrictions as may be prescribed in the regulations, the duty-free use of spirits, sugar and glucose in the manufacture of cavendish or negrohead tobacco in warehouse ;
- (h) regulating the movement of tobacco stalks and tobacco refuse ;
- (i) regulating the sale of tobacco by manufacturers thereof.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a penalty of two hundred pounds, and any article in respect of which, or found on premises in respect of which, the offence was committed shall be liable to forfeiture.

(3) If at any time after an account has been taken by an officer and a balance struck of the stocks of tobacco, materials and ingredients warehoused by a tobacco manufacturer for use in the manufacture in warehouse of cavendish or negrohead tobacco, the quantity by weight of the tobacco, materials and ingredients remaining in the warehouse is less than the quantity which ought to be found therein according to any accounts required by regulations made under this section to be kept thereof, and the deficiency or any part thereof cannot be accounted for to the satisfaction of the Commissioners, then, for the purposes of section eighty-five of this Act, the whole deficiency shall be deemed to be tobacco and, without prejudice to that section, the manufacturer shall be liable to a penalty of one hundred pounds.

Home-grown tobacco

178.—(1) Save as permitted by the Commissioners, no person shall grow tobacco, or cure tobacco grown in the United Kingdom, unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the last day of February next after it is granted. Licence to grow, or cure tobacco.

(2) The Commissioners may refuse to grant a licence under this section in respect of any land or premises on which, from their situation with respect to the premises of a tobacco manufacturer, they think it inexpedient to allow the growing or curing of tobacco.

(3) On any licence granted under this section there shall be charged an excise duty of five shillings.

(4) If any person without the permission of the Commissioners grows tobacco, or cures tobacco grown in the United Kingdom, otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty of fifty pounds, and the tobacco shall be liable to forfeiture.

PART V
—cont.Power to
regulate
growing, etc.,
of tobacco.**179.**—(1) The Commissioners may make regulations—

- (a) regulating the growing and cultivation of tobacco and the curing and removal of tobacco grown in the United Kingdom ;
- (b) prescribing the method of charging the duty of excise on tobacco so grown ;
- (c) for securing and collecting the said duty.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

*Reliefs from duty, allowances and drawback on tobacco*Relief from
duty of home
grown tobacco.

180.—(1) The Commissioners may, subject to such conditions as they see fit to impose, grant such allowance of duty as the Treasury may sanction in respect of tobacco grown in the United Kingdom for experimental purposes.

(2) The Commissioners may by regulations provide, subject to such conditions and restrictions as may be prescribed in the regulations, for the remission of duty on tobacco grown in the United Kingdom by licensed tobacco growers for the sole purpose of obtaining an extract therefrom to be used in the manufacture of insecticide or sheepwash or for other agricultural or horticultural purposes.

(3) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

Allowance on
home-grown
tobacco.

181.—(1) Subject to such conditions as the Commissioners may impose, where any unmanufactured tobacco grown in the United Kingdom is exported, or where any tobacco so grown which has been deposited in a warehouse approved by the Commissioners under subsection (2) of section one hundred and seventy-six of this Act is shown to the satisfaction of the Commissioners to have been manufactured in that warehouse into cavendish or negrohead, there shall be paid in respect of every pound of that tobacco an allowance of twopence :

Provided that no allowance shall be paid under this section in respect of any tobacco which, in the opinion of the Commissioners, is not in a marketable condition or has not been fully cured.

(2) The allowance shall be paid—

- (a) in the case of tobacco exported, to the exporter ;
- (b) in the case of tobacco manufactured in warehouse, to the manufacturer.

182. The Commissioners may permit any tobacco in warehouse—

PART V
—cont.

- (a) to be denatured ; or
- (b) to be converted into nicotine, sheepwash, hop-powder or some other article or compound for agricultural or horticultural purposes,

Exemption
from duty of
certain tobacco
products.

in such manner as the Commissioners may direct, and any tobacco so denatured or converted and any such article or compound, and any residue resulting from the process of converting any tobacco as aforesaid, shall, if the Commissioners are satisfied that it is unfit for use as tobacco or in the manufacture of tobacco, be exempt from duty on its removal from the warehouse.

183.—(1) Subject to such conditions as the Commissioners see fit to impose and to the provisions of the next following section, drawback shall be allowable on—

Drawback on
tobacco.

- (a) tobacco manufactured in the United Kingdom which, not being tobacco stalks or tobacco refuse, is—
 - (i) exported as merchandise or shipped as stores ;
 - or
 - (ii) warehoused for use as stores or for exportation by post ;
- (b) tobacco stalks or tobacco refuse deposited in a Queen's warehouse approved for that purpose by the Commissioners and abandoned to the Commissioners to be disposed of by them as they see fit ;
- (c) tobacco stalks or tobacco refuse warehoused for the purpose of being denatured or converted as provided in the last foregoing section ;

(d) tobacco stalks or tobacco refuse exported as merchandise or warehoused for exportation as merchandise, being tobacco, tobacco stalks or tobacco refuse so exported, shipped, warehoused or deposited, as the case may be, by a tobacco manufacturer.

(2) Any tobacco tendered for drawback under this section shall be packed in such manner as the Commissioners may direct.

(3) The amount of the drawback payable under this section in respect of any duty paid shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like tobacco in respect of duty charged at that rate.

(4) The amount of drawback payable on any tobacco apart from this subsection shall be increased or reduced by the same proportion, if any, by which the weight of the tobacco after the

PART V
—cont.

removal of the moisture contained therein would exceed or, as the case may be, be less than eighty-six per cent. of its weight as tendered for drawback.

(5) Subject to subsection (3) of the next following section, the amount of drawback payable on any tobacco apart from this subsection shall be reduced by the same proportion, if any, by which the weight of the tobacco, after the removal of the moisture and any inorganic matter contained therein, would be less than seventy-eight per cent. of its weight after the removal of the moisture but before the removal of inorganic matter.

Special provisions as to drawback on tobacco.

184.—(1) Drawback shall not be allowed under the last foregoing section—

- (a) on any cavendish or negrohead tobacco manufactured in warehouse which has been delivered from warehouse for home use ;
- (b) on any tobacco not wholly manufactured from tobacco on which the appropriate duty of customs or excise has been duly paid ;
- (c) on any tobacco to which has been added any substance not permitted by or under this Act to be used in the manufacture of that tobacco ;
- (d) except in the case of snuff, tobacco stalks and tobacco refuse, on any tobacco which contains a proportion of tobacco stalks greater than twenty-five per cent. ;
- (e) except in the case of snuff or offal snuff, on any tobacco which contains a proportion of sand greater than two per cent.

(2) For the purposes of paragraphs (d) and (e) of the foregoing subsection, the proportion of tobacco stalks or sand in any tobacco shall be determined by reference to the weight of the tobacco after the removal of the moisture contained therein.

(3) The Commissioners may relax the provisions of this or the last foregoing section relating to sand and, so far as they relate to tobacco other than snuff or offal snuff, to inorganic matter of any kind where, in their opinion, having regard to the character of the tobacco tendered for drawback, there has been no artificial increase of sand or, as the case may be, of inorganic matter of any kind during the process of manufacture.

(4) Except with the consent of the Commissioners, drawback shall not be payable under the last foregoing section on any tobacco which consists of tobacco stalks or tobacco refuse unless it is the product of the ordinary manufacturing operations of the tobacco manufacturer by whom it is tendered for drawback.

Special provisions as to cavendish and negrohead tobacco

PART V
—cont.

185.—(1) Imported cavendish or negrohead tobacco shall not be entered for home use except after having been warehoused.

Imported
cavendish or
negrohead
tobacco.

(2) If any imported cavendish or negrohead tobacco is not on importation forthwith entered for warehousing or for transit or transshipment, or is taken into home use before having been warehoused, the tobacco shall be liable to forfeiture, and the importer thereof and any other person concerned in its importation or into whose hands it comes shall each be liable to a penalty of three times the value of the tobacco or one hundred pounds, whichever is the greater.

(3) Notwithstanding anything in this section, the Commissioners may, if they think fit, permit small lots of cavendish or negrohead tobacco to be imported for private use without being warehoused.

186.—(1) No cavendish or negrohead tobacco, whether imported and warehoused as such or manufactured in warehouse, shall be delivered from warehouse for home use until it has been packed and labelled in such manner as the Commissioners may direct.

Packing and
labelling of
cavendish or
negrohead
tobacco.

(2) If any importer of tobacco, tobacco manufacturer or tobacco dealer has in his possession, sells or offers for sale—

- (a) any tobacco manufactured in the United Kingdom and containing any ingredient which is only permitted to be used in the manufacture of cavendish or negrohead tobacco in warehouse ; or
- (b) any imported cavendish or negrohead tobacco,

and either that tobacco is not packed and labelled in accordance with the aforesaid directions of the Commissioners or, where it has been so packed and labelled, the label on that tobacco is damaged or defaced or appears otherwise to have been tampered with, he shall be liable to a penalty of three times the value of the tobacco or twenty pounds, whichever is the greater, and the tobacco shall be liable to forfeiture :

Provided that this subsection shall not apply to tobacco in warehouse or in the course of being lawfully removed without payment of duty.

(3) If any tobacco dealer does not, after the sale and before the delivery to the purchaser of any cavendish or negrohead tobacco, not being a sale and delivery for re-sale, cancel any label placed thereon in accordance with this section so as to render that label incapable of being used again for the same purpose, he shall be liable to a penalty of twenty pounds.

PART V
—cont.Licence to
deal in or
sell tobacco.*Sale of tobacco*

187.—(1) Subject to the provisions of this section, no person shall deal in or sell tobacco unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the fifth day of July next after it is granted:

Provided that where a licence under this section is granted to a retailer of spirits, beer, wine or sweets in respect of the same premises as those in respect of which he holds his retailer's licence, the licence under this section shall expire on the day on which his retailer's licence expires.

(2) There shall be charged on any licence granted under this section an excise duty of five shillings and threepence:

Provided that where by reason of the proviso to the foregoing subsection the licence will be in force for a period of less than a year, a proportionate part of the duty shall be allowed.

(3) Notwithstanding anything in subsection (2) of section two hundred and thirty-three of this Act, a licence under this section may, where the Commissioners are satisfied that it is necessary for the purpose of meeting an exceptional but temporary need, be granted in Great Britain, subject to such conditions as the Commissioners think fit to impose, so as to authorise the sale of tobacco by retail from a registered goods vehicle when stationed at a place specified in the licence; and this Act shall have effect accordingly as if the place specified in a licence so granted were premises of the person authorised to sell tobacco there.

(4) The Commissioners may grant a licence under this section in respect of any transport vehicle to the proprietor of that vehicle, and where any such licence is granted, the vehicle shall, for the purposes of any provision of Part IX of this Act relating to excise licences, be deemed to be the premises in respect of which the licence is granted.

In this subsection, the expression "transport vehicle" means a railway passenger vehicle or a vehicle which is a public service vehicle, tramcar or trolley vehicle within the meaning of the Road Traffic Act, 1930.

(5) Tobacco manufactured by a person holding a licence granted under section one hundred and seventy-five of this Act or grown or cured in the United Kingdom under a licence granted under section one hundred and seventy-eight of this Act may be sold without a licence under this section—

- (a) at the premises where it is manufactured, grown or cured, as the case may be; or
- (b) if it is supplied to the purchaser direct from the said premises, at any other place by the holder of the licence or a servant or agent of his.

(6) A licence under this section shall not be required for the sale of tobacco under and in accordance with a licence under section one hundred and fifty-two or one hundred and fifty-three of this Act in a passenger aircraft or passenger vessel.

188.—(1) Where the Commissioners are of opinion that it is expedient for the convenience and accommodation of the public, the holder of a licence granted by virtue of subsection (1) of the last foregoing section may take out an excise licence (hereafter in this section referred to as an “occasional tobacco licence”) and any such licence shall authorise the holder thereof to sell tobacco at such place other than the premises in respect of which his licence under the last foregoing section was granted, for such period not exceeding three weeks at one time, as may be specified in the occasional tobacco licence.

Tobacco
dealer's
occasional
licence.

(2) There shall be charged on any occasional tobacco licence a duty of excise at the rate of fourpence for each day for which the licence is to be in force.

(3) An occasional tobacco licence shall be produced on request to any officer or constable at any time when tobacco is offered for sale thereunder, and if it is not so produced the holder shall be liable to a penalty of twenty pounds.

189.—(1) If any person deals in or sells tobacco, or if the proprietor of any transport vehicle within the meaning of subsection (4) of section one hundred and eighty-seven of this Act permits the sale of tobacco in that vehicle, otherwise than under and in accordance with a licence under this Act so authorising him, he shall be liable to a penalty of fifty pounds, and if in any proceedings under this subsection any question arises as to the proprietorship of any transport vehicle the burden of proof shall lie upon the defendant.

Offences
relating to sale
of tobacco.

(2) If any person hawks tobacco or, save as permitted by this Act, offers or exposes for sale any tobacco otherwise than at premises in respect of which he holds a tobacco dealer's licence, he shall be liable to a penalty of one hundred pounds and may be detained, and any tobacco in his possession shall be liable to forfeiture:

Provided that this subsection shall not apply to any person duly employed by a tobacco manufacturer or tobacco dealer to travel for orders who produces samples in the ordinary course of business.

PART V
—cont.Restriction on
amount of
moisture or
oil in tobacco.*Offences relating to substances contained in or
resembling tobacco*

190.—(1) If any tobacco manufacturer has in his custody or possession any tobacco other than tobacco which must undergo some process of treatment or manufacture before it is fit for sale, or if any tobacco dealer has in his custody or possession any tobacco, and that tobacco—

- (a) contains more than thirty-two per cent. of moisture ; or
- (b) contains oil in a proportion greater than four per cent. of the weight of the tobacco including any moisture contained therein,

or if any tobacco manufacturer tenders for drawback any tobacco which contains oil in a greater proportion than aforesaid, he shall be liable to a penalty of fifty pounds and the tobacco shall be liable to forfeiture :

Provided that paragraph (a) of this subsection shall not apply in relation to snuff.

(2) For the purposes of this section—

- (a) roll or cut tobacco which is treated in the course of manufacture by baking or hot-pressing or stoving shall be deemed to be fit for sale as soon as the tobacco is cooled after that treatment ;
- (b) roll tobacco which is treated in the course of manufacture by pressing only shall be deemed to be fit for sale immediately upon being put in the press ;
- (c) in calculating the proportion of oil in any tobacco, any fatty or oily substance naturally present therein shall be included as oil.

Restriction on
certain
substances in
snuff.

191.—(1) If any tobacco manufacturer or tobacco dealer has in his custody or possession any snuff which is found to contain oxides of calcium or magnesium in a proportion either—

- (a) exceeding thirteen per cent. ; or
- (b) one or more per cent. higher than the proportion thereof contained in the tobacco from which the snuff was manufactured or is in the course of manufacture,

he shall be liable to a penalty of two hundred pounds and the snuff shall be liable to forfeiture.

(2) If any tobacco manufacturer or tobacco dealer has in his custody or possession any snuff which is found to contain carbonates, chlorides or sulphates of potassium, sodium or ammonium in a proportion exceeding twenty-six per cent., he shall be liable to a penalty of fifty pounds and the snuff shall be liable to forfeiture.

(3) For the purposes of this section—

- (a) the expression “snuff” includes any tobacco which is in the course of manufacture into snuff ;

- (b) in calculating the proportion of the substances mentioned in the last foregoing subsection, the salts of potassium, sodium or ammonium of any description naturally present in the tobacco shall be included ;
- (c) the proportion of any substance contained in snuff or tobacco shall be determined by reference to the weight of the tobacco or snuff after the removal of the moisture contained therein.

192.—(1) If any substance is added to any tobacco, whether before, during or after manufacture, being a substance not authorised by or under this Act to be used in the manufacture of that tobacco, the tobacco shall be liable to forfeiture and—

Penalties relating to adulteration of tobacco.

- (a) if the person by whom that substance was added is a tobacco manufacturer or tobacco dealer he shall be liable to a penalty of three hundred pounds ; and
- (b) any tobacco manufacturer or dealer who receives, has in his possession, sells or sends out that tobacco shall be liable to a penalty of two hundred pounds.

(2) If any manufactured tobacco is imported into or found in the United Kingdom which, not having been entered on importation as cavendish or negrohead and not having been manufactured in warehouse in the United Kingdom, contains or has mixed therewith any material or ingredient not permitted by or under any provision of this Act to be used in the manufacture of tobacco in the United Kingdom otherwise than in warehouse, the tobacco shall be liable to forfeiture and any person concerned in the importation, harbouring or concealing thereof or into whose hands it comes shall be liable to a penalty of three times the value of the tobacco or one hundred pounds, whichever is the greater.

193. If any person—

- (a) treats in any manner any vegetable or other substance other than tobacco so as to cause it to resemble tobacco ; or
- (b) prepares any such substance for adding to any tobacco, being a substance not authorised by or under this Act to be used in the manufacture of that tobacco ; or
- (c) has in his custody or possession any such substance so treated or prepared, or intended to be so treated or prepared, as aforesaid ; or
- (d) sells, disposes of, or delivers to any tobacco manufacturer any such substance or any preparation or mixture thereof, or any syrup, liquid or preparation, to be used in the manufacture of or added to tobacco, not being a substance, preparation, mixture, syrup or liquid authorised by or under this Act to be used in his manufacture by that manufacturer,

Prohibition of substances resembling tobacco.

he shall be liable to a penalty of two hundred pounds, and any

PART V
—cont.

such substance, preparation, mixture, syrup or liquid, together with all machinery, tools, utensils, vessels and materials used for treating or preparing it as aforesaid shall be liable to forfeiture.

General

Determination
of moisture etc.
contained in
tobacco.

194.—(1) For the purposes of the customs and excise Acts, the proportion of moisture contained in any tobacco shall be deemed to be the proportion by which the weight of that tobacco would decrease on being dried at a temperature of two hundred and twelve degrees Fahrenheit under such conditions as the Commissioners may direct, and the weight of any tobacco after the removal of the moisture contained therein shall be calculated accordingly.

(2) For the purposes of any duty or drawback on tobacco, any question as to the proportion of moisture or of sand or other inorganic matter contained in any tobacco shall be determined by the examination by the Commissioners of a sample of the tobacco taken by the proper officer, and their decision shall be final.

PART VI

HYDROCARBON OILS AND PETROL SUBSTITUTES

Duties and general provisions as to hydrocarbon oils

Classification
of hydrocarbon
oils etc.

195.—(1) For the purposes of the customs and excise Acts, the following expressions shall have the following meanings respectively, that is to say—

“hydrocarbon oils” means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—

(a) solid or semi-solid at a temperature of sixty degrees Fahrenheit; or

(b) gaseous at a temperature of sixty degrees Fahrenheit and under a pressure of one atmosphere;

“light oils” means hydrocarbon oils—

(a) of which not less than fifty per cent. by volume distils at a temperature not exceeding one hundred and eighty-five degrees centigrade; or

(b) of which not less than ninety-five per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade; or

(c) which give off an inflammable vapour at a temperature of less than 22.8 degrees centigrade when tested in manner prescribed by the Acts relating to petroleum;

“heavy oils” means hydrocarbon oils other than light oils;

“fuel oils” means heavy oils which contain in solution an amount of hard asphalt of not less than one half of one per cent.;

“gas oils” means heavy oils of which not more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade and of which more than fifty per cent. by volume distils at a temperature not exceeding three hundred and forty degrees centigrade;

“kerosene” means heavy oils of which more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade;

and so far as the said Acts relate to hydrocarbon oils—

“rebate” means a rebate under section one hundred and ninety-nine of this Act;

“refinery” means any premises approved by the Commissioners for the treatment of hydrocarbon oils.

(2) The method of testing any oils for the purpose of ascertaining their classification in accordance with the foregoing subsection shall, subject to paragraph (c) of the definition of “light oils” contained therein, be such as the Commissioners may direct.

(3) The Treasury may from time to time direct that for the purposes of any duty of customs or excise for the time being chargeable on hydrocarbon oils, any specified description of light oils shall be treated as being heavy oils:

Provided that the Treasury shall not give any such direction in relation to any description of oils unless they are satisfied that the description is one which should, according to its use, be classed with heavy oils.

(4) For the purposes of the customs and excise Acts, the production of hydrocarbon oils includes—

(a) the obtaining of one description of hydrocarbon oils from another description thereof; and

(b) the subjecting of hydrocarbon oils to any process of purification or blending,

as well as the obtaining of hydrocarbon oils from other substances or from any natural source.

196. Where any imported hydrocarbon oils are removed to a refinery, the customs duty on hydrocarbon oils shall, instead of being charged at the time of the importation of those oils, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

Provisions as to
customs duty
on hydro-
carbon oils.

PART VI
—cont.Provisions as to
excise duty
on
hydrocarbon
oils.

197.—(1) The excise duty on hydrocarbon oils shall be charged in the case of any such oils when they are first either—

- (a) delivered for home use from a refinery or from other premises used for the production of hydrocarbon oils or from any bonded storage for hydrocarbon oils ; or
- (b) removed to a refinery which it appears to the Commissioners is not primarily used for the production of hydrocarbon oils and which is for the time being specified in a direction given by the Commissioners for this purpose ; or
- (c) used in a refinery in such circumstances that an allowance is payable in respect thereof under section two hundred and six of this Act ;

and shall be charged according to the quantity so delivered or removed or the quantity treated for the purposes of the said section two hundred and six as so used, as the case may be.

(2) The said excise duty shall not be charged on any hydrocarbon oils on which the customs duty on such oils is chargeable.

(3) The Treasury may from time to time by order vary the amount per gallon by which the rate of the excise duty for the time being chargeable on hydrocarbon oils is to be less than the customs duty so chargeable on such oils.

(4) Any order under the last foregoing subsection shall be made by statutory instrument which shall be laid before the Commons House of Parliament after being made and—

- (a) if it increases the rate of the excise 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 that House (but without prejudice to anything previously done thereunder or to the making of a new order) ; and
- (b) if it does not increase the rate of the excise duty, shall be subject to annulment in pursuance of a resolution of that House ;

and 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.

198.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) prohibiting the production of hydrocarbon oils or any description thereof except by a person holding a licence ;
- (b) for fixing the date of expiration of any such licence ;
- (c) regulating the production, storage and warehousing of hydrocarbon oils or any description thereof and the removal of any such oils to or from premises used for the production of any such oils ;
- (d) prohibiting the refining of hydrocarbon oils elsewhere than in a refinery ;
- (e) prohibiting the incorporation of gas in hydrocarbon oils elsewhere than in a refinery ;
- (f) regulating the use and storage of hydrocarbon oils in a refinery ;
- (g) regulating or prohibiting the removal to a refinery of hydrocarbon oils in respect of which any rebate has been allowed ;
- (h) regulating the removal to a refinery without payment of customs duty of imported hydrocarbon oils ;
- (i) making provision for securing payment of the customs duty on any imported hydrocarbon oils received into a refinery ;
- (j) for relieving from the excise duty on hydrocarbon oils any such oils intended for exportation or shipment as stores ;
- (k) generally for securing and collecting the said excise duty ;

General power to make regulations relating to hydrocarbon oils, etc.

and different regulations may be made for different classes of hydrocarbon oils.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of three times the value of any goods in respect of which the offence was committed or one hundred pounds, whichever is the greater, and any such goods shall be liable to forfeiture.

(3) Sections two hundred and forty-eight and two hundred and forty-nine of this Act shall apply to the occupier of a refinery as they apply to a distiller, whether or not that occupier is an excise trader.

Rebate of duty on and control of heavy oils

199.—(1) Subject to the next following section, where any heavy oils charged with the customs duty on hydrocarbon oils are delivered for home use there shall be allowed thereon a rebate of duty—

Rebate of duty on heavy oils.

- (a) in the case of fuel oils, gas oils and kerosene, at the same rate as that at which the duty is for the time being chargeable ;

PART VI
—cont.

(b) in any other case, at a rate one penny a gallon less than the rate at which the duty is for the time being chargeable.

(2) Subject to the next following section, on any heavy oils charged with the excise duty on hydrocarbon oils there shall be allowed, at the time when and according to the same quantity as that according to which that duty is charged, a rebate of duty at the same rate as that at which the duty is for the time being chargeable.

Heavy oils for
road vehicles
not entitled
to rebate.

200.—(1) If, on the delivery of any heavy oils for home use, it is intended to use the oils as fuel for a vehicle to which this section applies, a declaration shall be made to that effect in the entry for home use and thereupon no rebate shall be allowed in respect of those oils.

(2) No heavy oils on the delivery of which for home use rebate has been allowed shall be used as fuel for a vehicle to which this section applies unless there has been paid to the Commissioners, in accordance with regulations made for the purposes of this subsection, an amount equal to the rebate on like oils at the rate for the time being in force.

(3) If any person uses any heavy oils contrary to the last foregoing subsection or sells any heavy oils having reason to believe that they will be so used, he shall be liable to a penalty of three times the value of the oils or one hundred pounds, whichever is the greater, and the oils shall be liable to forfeiture.

(4) This section applies to any mechanically propelled vehicle constructed or adapted for use on roads other than—

(a) any such vehicle as is mentioned in paragraphs (a), (b), (c) or (d) of subsection (2) of section four of the Vehicles (Excise) Act, 1949, as amended by the Finance Act, 1950 (or as would be mentioned in the said paragraph (a) as so amended if the references therein to the said Act of 1949 included references to the law as to the registration of mechanically propelled vehicles for the time being in force in Northern Ireland); or

(b) a road roller.

(5) For the purposes of this section, oils shall be deemed to be used as fuel for a vehicle if they are used as fuel for any engine with which the vehicle is equipped, whether for the propulsion of the vehicle or not.

Licence to sell
heavy oils.

201.—(1) No heavy oils, other than oils in respect of which rebate has been allowed and not repaid, shall be bought or sold except from or by a person holding a licence granted in that behalf in accordance with regulations made for the purposes of this section or exempted by those regulations from holding such a licence.

(2) A person selling any heavy oils, other than oils in respect of which rebate has been allowed and not repaid, shall on

demand furnish the buyer with a certificate stating either that no rebate has been allowed in respect of the oils or that rebate has been allowed in respect thereof but has been repaid and, unless he is exempted as aforesaid, produce to the buyer his licence to sell the oils.

(3) If any person contravenes or fails to comply with any provision of this section or furnishes a false certificate under the last foregoing subsection he shall be liable to a penalty of three times the value of the oils in respect of which the offence was committed or one hundred pounds, whichever is the greater, and the oils shall be liable to forfeiture.

202.—(1) The Commissioners may make regulations for giving effect to the two last foregoing sections and in particular— Regulations as to heavy oils.

- (a) requiring a person licensed under the last foregoing section or owning or possessing a heavy oil vehicle to keep such accounts and records in such manner as may be prescribed by the regulations, and to preserve such books and documents relating to the sale, purchase, receipt and disposal by him of heavy oils for such period as may be so prescribed ;
- (b) regulating the storage of heavy oils by such persons as may be so prescribed ;
- (c) empowering officers to enter any premises occupied by a person dealing in hydrocarbon oils or owning or possessing a heavy oil vehicle and to inspect any hydrocarbon oils on those premises, and requiring any such person to produce to an officer any books or documents of whatsoever nature relating to the sale, purchase, receipt or disposal by him of hydrocarbon oils or the use of any such vehicle ;
- (d) empowering officers to examine any heavy oil vehicle and any goods carried thereon, and requiring a person in charge of any such vehicle to produce to an officer any books or documents of whatsoever nature carried by him or on the vehicle relating to the vehicle or those goods.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of one hundred pounds.

(3) For the purposes of this section, the expression “ heavy oil vehicle ” means a vehicle to which section two hundred of this Act applies which is constructed or adapted to use heavy oils as fuel ; and oils shall be deemed to be used as fuel for a vehicle if they are used as fuel for any engine with which the vehicle is equipped, whether for the propulsion of the vehicle or not.

PART VI
—cont.Drawback on
hydrocarbon
oils.*Drawbacks, reliefs and allowances*

203.—(1) A drawback equal to any amount shown to the satisfaction of the Commissioners to have been paid in respect of the goods in question by way of the customs or excise duty on hydrocarbon oils shall be allowed on the exportation, shipment as stores or warehousing for use as stores of any hydrocarbon oils or of any article in which there is contained any hydrocarbon oil which was used, or which formed a component of any article used, as an ingredient in the manufacture or preparation thereof.

(2) 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 the foregoing subsection 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 this Act shall have effect, subject to the provisions of the order and of this section, as if the reference in the foregoing subsection 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.

(3) An order made under the last foregoing subsection 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 the last foregoing subsection on oil used in a refinery in such circumstances that an allowance is payable in respect thereof under section two hundred and six of this Act.

(4) The power of the Treasury to make orders under subsection (2) of 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 that subsection may be varied or revoked by a subsequent order made by them.

(5) The power to make regulations conferred by section one hundred and ninety-eight of this Act shall include power to make regulations—

- (a) regulating the allowance and payment of drawback under or by virtue of this section ; and
- (b) for making the allowance and payment of drawback by virtue of an order under subsection (2) of this section subject to such conditions as the Commissioners see fit to impose for the protection of the revenue.

204.—(1) If, on an application made for the purposes of this subsection in such manner as the Commissioners may direct by the owner of a ship specified in the application, not being a pleasure yacht, it is shown to the satisfaction of the Commissioners that at any time within the period of six months preceding the date of the application or within such longer period preceding that date as the Commissioners may in any special case allow, any quantity of heavy oils has been used as fuel for the machinery of the ship while engaged on a voyage in home waters, and that no drawback was allowable on the shipment of the oil, the applicant shall be entitled to obtain from the Commissioners repayment of the amount of any duty which has been paid in respect of the quantity so used, unless that amount is less than five pounds.

Relief from
duty of oils
used as fuel
for ships in
home waters.

(2) Heavy oils in a warehouse or refinery may, on an application made for the purposes of this subsection in such manner as the Commissioners may direct by the owner of a ship specified in the application, not being a pleasure yacht, and on the prescribed security being given, be delivered without payment of duty to the applicant for use as fuel for the machinery of the ship while engaged on a voyage in home waters :

Provided that at any time not later than twelve months after any oils have been so delivered the Commissioners may require the applicant to prove in the prescribed manner that the whole of the oil or such part thereof as is not on board the ship or has not been relanded with the sanction of the proper officer has been used as aforesaid and, if such proof is not furnished to the Commissioners' satisfaction, any duty which but for the provisions of this subsection would have been payable on the delivery of the oils shall become payable by the applicant on demand made by the Commissioners in the prescribed manner.

(3) If, where oil has been delivered from a warehouse or refinery without payment of duty on an application under this section, any person—

- (a) uses the oil or any part thereof otherwise than as fuel for the machinery of the ship specified in the application while engaged on a voyage in home waters ; or

PART VI
—cont.

(b) relands the whole or any part thereof in any place in the United Kingdom without the sanction of the proper officer,

he shall be liable to a penalty of three times the value of the whole of the oil so delivered or one hundred pounds whichever is the greater, and in the case of an offence under paragraph (b) of this subsection the oil relanded shall be liable to forfeiture.

(4) In this section—

- (a) the expression “owner” in relation to an application includes a charterer to whom the ship specified in the application is demised, or, in a case where the application relates to oil used, or for use, on a ship while undergoing trials for the purpose of testing her hull or machinery, the builder or other person conducting the trials;
- (b) the expression “prescribed” means prescribed by regulations made by the Commissioners;
- (c) the expression “voyage in home waters” in relation to a ship means a voyage in which the ship is at all times either at sea or within the limits of a port.

Relief from
duty of oils
used in fishing
boats, etc.

205. If, in the case of—

- (a) any fishing boat entered in the fishing boat register under the Merchant Shipping Act, 1894, and used for the purposes of fishing by any person gaining a substantial part of his livelihood by fishing, whether that person is the owner of the boat or not; or
- (b) any lifeboat owned by the Royal National Lifeboat Institution; or
- (c) any tractor or gear owned by the said institution and used for the purpose of launching or hauling in any such lifeboat,

on an application made for the purposes of this section in such manner as the Commissioners may direct by the owner or master of the fishing boat or, as the case may be, by the said institution, it appears to the satisfaction of the Commissioners that the applicant has at any time within the period of six months preceding the date of the application or within such longer period preceding that date as the Commissioners may in any special case allow, used any quantity of hydrocarbon oils on board that boat or for the purposes of that tractor or gear, the applicant shall be entitled to obtain from the Commissioners repayment of any duty which has been paid in respect of the hydrocarbon oils so used:

Provided that no person who has previously made application under this section for repayment of duty shall be entitled to make a further application until the expiration of at least three months from the date on which the last preceding application was made.

206.—(1) Where it is shown to the satisfaction of the Commissioners that any hydrocarbon oils to which this section applies have been delivered to a refinery and used therein, the Commissioners shall pay to the occupier of the refinery out of the sums received by them on account of customs duties an amount equal to the duty of customs for the time being chargeable on the importation of like oils to which this section does not apply less the amount of any rebate allowable in respect of those like oils:

Provided that—

- (a) oils shall not be deemed for the purposes of this subsection to have been used by reason only that they have been subjected to a process of purification or blending or to a process resulting in the conversion thereof into other oils or solid or semi-solid residues, or have been wasted in any such process ;
- (b) where oils are used in a refinery in any process which permits the whole or part of the oils to be recovered in a usable state, only the part, if any, of the oils not so recovered shall be treated for the purposes of this subsection as having been used ;
- (c) where oils are so used in a refinery that an amount falls to be paid to the occupier of the refinery under this subsection, the amount to be paid shall be computed as if the amount of oils so used included any wastage of the oils occurring in the refinery which, in the opinion of the Commissioners, is properly attributable to the oils so used ;
- (d) in computing the amount payable under this subsection, rebate shall be deemed to be allowable in respect of all oils other than such oils as satisfy both the condition specified in paragraph (a) and that specified in paragraph (b) of the definition of light oils in section one hundred and ninety-five of this Act ;
- (e) where the oils used have been charged with the excise duty on hydrocarbon oils on their removal to a refinery, the amount payable under this section shall be determined by reference to the rates in force for the customs duty and rebate at the time of that removal instead of by reference to the rates in force when the oils are used.

(2) The Commissioners may make regulations prescribing the time at which and manner in which payments are to be made under this section and the proof to be given that the conditions specified therein have been satisfied and if any person contravenes or fails to comply with any such regulation he shall be liable to a penalty of three times the value of any goods in respect

PART VI
—cont.

of which the offence was committed or one hundred pounds, whichever is the greater, and any such goods shall be liable to forfeiture.

(3) This section applies to hydrocarbon oils which have been neither imported nor produced from imported oils or other imported materials.

Miscellaneous

Measurement
of artificially
heated
heavy oils.

207. Where any heavy oils having a temperature exceeding sixty degrees Fahrenheit are measured for the purpose of ascertaining the amount of any duty of customs or excise chargeable or of any rebate or drawback allowable thereon and the Commissioners are satisfied that the oils are artificially heated, the duty shall be charged or the rebate or drawback shall be allowed on the number of gallons which, in the opinion of the Commissioners, the oils would have measured if the temperature thereof had been sixty degrees Fahrenheit.

Mixing of oils.

208.—(1) No person shall mix any heavy oils in respect of which a rebate has been allowed with any light oils except under and in accordance with a licence granted by the Commissioners and after paying an amount equal to the rebate allowed:

Provided that this subsection shall not apply to any heavy oils other than fuel oils, gas oils and kerosene.

(2) If any person mixes any heavy oils with any light oils contrary to the foregoing subsection he shall be liable to a penalty of three times the value of the oils mixed or one hundred pounds, whichever is the greater, and the mixture shall be liable to forfeiture.

Petrol substitutes

Petrol
substitutes.

209.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) prohibiting the production of petrol substitutes, and dealing in petrol substitutes on which the excise duty on petrol substitutes has not been paid, except by persons holding a licence;
- (b) for fixing the date of expiration of any such licence;
- (c) regulating the production, dealing in, storage and warehousing of petrol substitutes and their removal to and from premises used therefor;
- (d) for relieving from the said duty petrol substitutes intended for exportation or shipment as stores;
- (e) generally for securing and collecting the said duty.

(2) If any person—

- (a) uses as fuel for an internal combustion piston engine any liquid which is neither a hydrocarbon oil nor power methylated spirits and on which he knows or has

reasonable cause to believe that the said excise duty has not been paid ; or

PART VI
—cont.

(b) contravenes or fails to comply with any regulation made under this section,

he shall be liable to a penalty of three times the value of the goods in respect of which the offence was committed or one hundred pounds, whichever is the greater, and the goods shall be liable to forfeiture.

(3) For the purposes of the excise Acts, the expression " petrol substitutes " means any liquid intended to take the place of petrol as fuel for internal combustion piston engines, being neither a hydrocarbon oil nor power methylated spirits.

(4) In this section, the expression " liquid " does not include any substance which is gaseous at a temperature of sixty degrees Fahrenheit and under a pressure of one atmosphere.

PART VII

SUGAR, MOLASSES, GLUCOSE, SACCHARIN, ETC.

Manufacture of sugar, glucose, saccharin, etc.

210.—(1) No person shall manufacture sugar unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the thirtieth day of September next after it is granted. Licence to manufacture sugar.

(2) On any licence granted under this section there shall be charged an excise duty of one pound.

(3) The Commissioners may refuse to grant a licence under this section in respect of any premises situated in an area where the Commissioners are not satisfied that convenient living accommodation for any officers in charge of the factory can be found unless the manufacturer undertakes to provide to the satisfaction of the Commissioners and at an agreed rent lodgings for those officers conveniently situated with respect to the factory but not forming part thereof or of the manufacturer's dwelling-house.

(4) If a manufacturer to whom a licence has been granted under this section upon his giving the undertaking mentioned in the last foregoing subsection fails to provide lodgings in accordance with that undertaking, or if he in any way interferes with the use and enjoyment of those lodgings by the officer residing therein, the Commissioners may suspend or revoke the licence.

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cont.

(5) If any person manufactures sugar otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty of fifty pounds and the sugar and any molasses produced in the manufacture of the sugar shall be liable to forfeiture.

(6) For the purposes of this section, a person who manufactures invert sugar only and who holds a licence for that purpose under the next following section shall not be deemed to manufacture sugar.

Licence to
manufacture
glucose,
saccharin or
invert sugar.

211.—(1) No person shall manufacture—

- (a) glucose ; or
- (b) saccharin ; or
- (c) invert sugar,

unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the thirtieth day of June next after it is granted :

Provided that a licence under this section for the manufacture of invert sugar shall not be required for such manufacture so far as it is incidental to and carried on on the same premises as the manufacture of sugar by a person holding a licence under the last foregoing section.

(2) On any licence granted under this section there shall be charged an excise duty of one pound.

(3) Save as provided in this section, if any person manufactures glucose, saccharin or invert sugar otherwise than under and in accordance with the appropriate licence under this section, he shall be liable to a penalty of fifty pounds, and the glucose, saccharin or invert sugar shall be liable to forfeiture.

Power to make
regulations as
to sugar,
molasses,
glucose and
saccharin.

212.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) regulating the manufacture of sugar, glucose and saccharin respectively ;
- (b) for securing and collecting the duties of excise chargeable on sugar, molasses, glucose and saccharin respectively ;
- (c) regulating the duty-free use of sugar in warehouse ;
- (d) regulating the use of molasses in a licensed sugar factory in the manufacture of feeding stuffs for stock ;
- (e) regulating the warehousing and removal from a sugar factory of sugar and molasses ;
- (f) for verifying claims for drawback, allowance, subsidy, assistance or supplementary payments in respect of sugar, molasses, glucose or saccharin ;

(g) regulating the importation, storage and warehousing of saccharin ;

(h) without prejudice to their power under paragraph (a) of this subsection to impose similar requirements in the case of sugar, glucose and saccharin, requiring entry to be made of any premises, pipes, vessels and utensils used for the manufacture of invert sugar.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

(3) If any manufacturer of saccharin conceals any saccharin or any materials for, or substance produced in, the manufacture of saccharin so as to prevent an officer from taking an account thereof, he shall be liable to a penalty of one hundred pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

Provisions as to duties and drawbacks on sugar, etc.

213.—(1) The duty of excise chargeable on glucose manufactured in the United Kingdom may at the election of the Commissioners be charged either— Charging of
duty on
glucose.

(a) on the quantity manufactured ; or

(b) by reference to the quantity computed by the Commissioners, in such manner as they may by regulations prescribe, to be capable of being produced from the saccharine solution prepared for the production of the glucose.

(2) The said duty shall become due immediately it is charged by the proper officer:

Provided that the Commissioners may cause the charge to be made up at the close of each month in respect of the quantity manufactured or computed as aforesaid during that month, and in that case may, subject to such terms and conditions as they think fit, allow payment of the duty to be deferred, so, however, that the date of payment shall not be later than the fifteenth day of the month following that in which the duty was charged.

(3) If any manufacturer of glucose conceals any glucose, or any saccharine solution or other materials for the manufacture of glucose, so as to prevent an officer from taking a proper account thereof, or, after he has recorded particulars of any such solution in pursuance of regulations made under the last foregoing section, adds any substance thereto so as to increase

PART VII
—cont.

the quantity of glucose capable of being produced from that solution, he shall be liable to a penalty of one hundred pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

Rate of duty
on certain
sugar.

214. Where the Commissioners are satisfied that the polarisation of any sugar chargeable with a duty of customs or excise has at any time been reduced, either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as a result of the development of invert sugar or any other substance therein, that sugar shall be chargeable with the duty as if it were of a polarisation exceeding ninety-nine degrees.

Exemption
from duty of
sugar and
molasses made
from duty paid
material.

215. No duty of excise shall be charged on sugar or molasses produced from material on which there has been paid the proper duty of customs or excise on sugar or on molasses.

Remission and
allowance of
duty on
molasses.

216.—(1) Subject to such conditions as the Commissioners may by regulations impose, molasses may be delivered without payment of any duty of customs or excise chargeable thereon—

- (a) to a distiller for use in the manufacture of spirits or yeast ; or
- (b) to a person for use in the manufacture of yeast at premises used solely for that purpose.

(2) Subject to such conditions as aforesaid, molasses imported into or produced in bond in the United Kingdom may be delivered without payment of any duty of customs or excise chargeable thereon for use solely for the purpose of food for stock ; and where molasses produced in the United Kingdom is used solely for that purpose there shall be allowed—

- (a) in the case of molasses produced from material on which there has been paid the proper duty of customs or excise on sugar or on molasses, an amount equal to the drawback which would be payable if the molasses had been exported ;
- (b) in the case of molasses on which a duty of excise has been paid, an amount equal to the duty paid.

(3) If any person uses or is in any way concerned in using otherwise than as food for stock any molasses which has been delivered without payment of duty, or on which an allowance has been paid, under the last foregoing subsection, he shall be liable to a penalty of fifty pounds and the molasses and any article compounded therewith or manufactured therefrom shall be liable to forfeiture.

(4) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

217.—(1) The Commissioners may, if they see fit and subject to such conditions as they see fit to impose, authorise any person carrying on any art or manufacture, other than the production of food or drink for human consumption, to receive, and permit the delivery to any person so authorised of, sugar, molasses, glucose or saccharin without payment of duty or, on the receipt by a person so authorised of sugar, molasses, glucose or saccharin on which duty has been paid, pay to him the like drawback as would be payable on the exportation of goods in the manufacture or preparation of which in the United Kingdom a like quantity of sugar, molasses, glucose or saccharin, as the case may be, had been used.

Remission or allowance of duty on sugar, etc., for use in art or manufacture.

(2) For the purposes of the next following section, any sugar, molasses, glucose or saccharin in respect of which a payment has been made under this section shall be treated as if duty had not been paid thereon.

218.—(1) Drawback shall be payable—

- (a) on sugar, molasses, glucose or saccharin produced in the United Kingdom which is exported, shipped as stores, or warehoused for use as stores ;
- (b) on sugar or molasses produced in the United Kingdom which is warehoused for exportation ;
- (c) subject to such conditions as the Commissioners may by regulations impose, on the quantity of sugar, molasses or glucose, wherever produced, used in the brewing of beer warehoused for exportation or for use as stores ;
- (d) on the quantity of sugar, molasses, glucose or saccharin, wherever produced, which appears to the satisfaction of the Commissioners to have been used in the manufacture or preparation in the United Kingdom of goods (other than beer) which are exported shipped as stores or warehoused for use as stores ;
- (e) subject to such conditions as aforesaid, on molasses produced in the United Kingdom which is delivered to a distiller for use in the manufacture of spirits or yeast or to a person for use in the manufacture of yeast on premises used solely for that purpose ;
- (f) subject to such conditions as aforesaid, on sugar or glucose produced in the United Kingdom which is

Drawback on sugar, molasses, glucose and saccharin

PART VII
—*cont.*

deposited in a warehouse approved by the Commissioners under section one hundred and seventy-six of this Act for the manufacture of cavendish or negrohead tobacco.

(2) The amount of the drawback payable under the foregoing subsection—

(a) in the case of sugar or molasses produced in the United Kingdom from materials on which there has been paid the proper duty of customs or excise on sugar or on molasses, shall be an amount calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like sugar or molasses produced from like materials charged with that rate of duty during that period ;

(b) in any other case, shall be an amount equal to the duty of customs or excise paid on the substance in respect of which drawback is claimed.

(3) Where any article has, by virtue of section two hundred and fifty-nine of this Act, been charged on importation with the duty on sugar, molasses, glucose or saccharin in respect of any such substance contained therein, drawback shall be allowable under paragraph (d) of subsection (1) of this section on that article as it would be allowable on that substance, so, however, that the amount of the drawback shall not exceed the amount paid by way of the said duty.

(4) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

PART VIII

MISCELLANEOUS LICENCES, DUTIES, DRAWBACKS, ETC.

Matches and mechanical lighters

Licence to
manufacture
matches.

219.—(1) No person shall manufacture matches unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the thirty-first day of March next after it is granted.

(2) On any licence granted under this section there shall be charged an excise duty of one pound.

(3) If any person manufactures matches otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty of fifty pounds and the matches shall be liable to forfeiture.

220.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

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—cont.

- (a) regulating the manufacture of matches and the removal of matches from the place of their manufacture ;
- (b) for securing and collecting the duty of excise chargeable on matches ;
- (c) providing for the remission or repayment of duty on defective matches ;
- (d) for granting an allowance in respect of matches to be exported or shipped as stores ;
- (e) for securing, in the case of imported matches, a notification on each container of the contents or minimum or maximum contents of that container.

Other provisions as to matches.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

(3) For the purposes of any duty of customs or excise for the time being chargeable on matches, a match which has more than one point of ignition shall be reckoned as so many matches as there are points of ignition.

221.—(1) The Commissioners may make regulations—

Mechanical lighters.

- (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 persons holding a licence for that purpose ;
- (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 thereof from the place of manufacture with a view to securing and collecting the duty of excise chargeable thereon ;
- (d) providing for the delivery to and receipt by manufacturers licensed under the regulations of mechanical lighters in a complete or incomplete state without payment of any duty of excise chargeable thereon, and of imported wheels for striking a flint without payment of any duty of customs chargeable thereon ;
- (e) for authorising the removal from the premises of a licensed manufacturer without payment of duty of mechanical lighters or imported wheels for striking a flint, being—
 - (i) lighters removed for exportation or shipment as stores or for warehousing for exportation or for use as stores ; or

PART VIII
—cont.

(ii) wheels removed for exportation or shipment as stores.

(f) for the remission or repayment, subject to such conditions as may be prescribed in the regulations, of any duty chargeable or paid—

(i) on mechanical lighters, or on wheels for striking a flint imported without payment of duty, being lighters or wheels which have been destroyed or become unfit for use by unavoidable accident before removal from a manufacturer's premises ;

(ii) on mechanical lighters sent back to the place of manufacture as being defective.

(2) The Commissioners may exempt, subject to such conditions as they see fit to impose, any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps and the component parts of any such mechanical lighters from any duty of customs or excise chargeable on mechanical lighters or component parts thereof.

(3) If, save as permitted by or under this section, any person—

(a) manufactures for sale a mechanical lighter without paying any duty chargeable thereon ; or

(b) being a manufacturer of mechanical lighters, sends out from his premises without payment of any such duty any mechanical lighter, whether complete or incomplete ; or

(c) contravenes or fails to comply with any regulation made under this section,

he shall be liable to a penalty of fifty pounds, and any article in respect of which the offence was committed shall be liable to forfeiture.

(4) For the purposes of this and the next following section and of any duty of customs or excise chargeable on mechanical lighters, the expression "mechanical lighter" means any mechanical or chemical contrivance which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.

222.—(1) For all purposes of any provision of the excise Acts 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

Additional provision as to excise duty on mechanical lighters.

(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 be, in the case of an electrical lighter, the stem and, in the case of a flint lighter, the frame, whether a rigid frame or a spring-frame.

(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.

Playing cards

223.—(1) No person shall manufacture playing cards for sale unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the first day of September next after it is granted. Licence to manufacture playing cards for sale.

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—cont.

(2) On any licence granted under this section there shall be charged an excise duty of one pound.

(3) If any manufacturer of playing cards sells or offers for sale any playing cards except under and in accordance with a licence under this section, he shall be liable to a penalty of twenty pounds and any playing cards in his possession shall be liable to forfeiture.

Other
provisions as
to playing
cards.

224.—(1) The Commissioners may make regulations—

- (a) for securing and collecting any duty of customs or excise chargeable on playing cards ;
- (b) requiring, except in such cases and subject to such conditions as may be prescribed by the regulations, any pack of playing cards sent out by the holder of a licence under the last foregoing section, or sold or offered or kept for sale by any person, to be wrapped or labelled in such manner as may be prescribed by the regulations ;
- (c) requiring any person who sells, otherwise than for re-sale, playing cards wrapped or labelled as aforesaid to cancel the wrapping or label in such manner as may be so prescribed ;
- (d) for permitting, subject to such conditions as the Commissioners see fit to impose, playing cards manufactured in the United Kingdom—
 - (i) to be exported or removed to the Isle of Man ;
 - (ii) to be shipped as stores ; or
 - (iii) to be warehoused for exportation or for use as stores,
 by the holder of a licence under the last foregoing section without payment of duty.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of twenty pounds, and any article in respect of which the offence was committed shall be liable to forfeiture.

(3) If, after any playing cards have been duly wrapped or labelled in accordance with the said regulations, any person—

- (a) removes the wrapping or label with the intention that it shall be used again for wrapping or labelling other playing cards ; or
- (b) so uses, or knowingly sells, delivers or has in his possession, any wrapping or label so removed ; or
- (c) commits any other fraudulent act relating to any duty of excise chargeable on playing cards,

he shall be liable to a penalty of twenty pounds ; and the Commissioners may refuse to grant a licence under the last foregoing

section to any person convicted of an offence under this sub-section.

(4) Any wrapping or label denoting the payment of any duty chargeable on playing cards which has been previously used for that purpose, or any part of any such wrapping or label, which comes into the possession of any manufacturer or seller of playing cards shall be liable to forfeiture.

(5) For the purposes of this and the last foregoing section and of any duty of customs or excise chargeable on playing cards—

- (a) the expression “playing cards” does not include bona fide toy cards not exceeding one inch and three-quarters in length and one inch and one-quarter in width ;
- (b) the expression “pack of playing cards” means any number of playing cards not exceeding fifty-two or such larger number as the Commissioners may in any case allow.

Vinegar-makers

225.—(1) No person shall carry on the trade of a maker of vinegar for sale unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the fifth day of July next after it is granted. Licence to make vinegar for sale.

(2) On any licence granted under this section there shall be charged an excise duty of one pound.

(3) The Commissioners may refuse to grant a licence under this section in respect of any premises on which, from the situation of those premises with respect to a distillery, they think it inexpedient to allow the making of vinegar.

(4) The Commissioners may make regulations—

- (a) requiring entry by a maker of vinegar for sale of any premises used for the purposes of his trade ;
- (b) regulating the securing, keeping and using of stills by makers of vinegar for sale.

(5) If any person carries on the trade of a maker of vinegar for sale otherwise than under and in accordance with a licence under this section, or if any maker of vinegar for sale contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of one hundred pounds.

(6) For the purposes of this section, the expression “maker of vinegar for sale” means a person who makes, prepares, extracts, distils, rectifies or purifies any liquor prepared or capable of being used for the purpose of making vinegar for sale.

(7) For the purposes of this Act, but for no other purpose, a person who makes with acetic acid any substitute for vinegar for sale shall be deemed to be a maker of vinegar for sale.

PART VIII
—cont.Licence for
keeping
still otherwise
than as a
distiller, etc.*Still licences*

226.—(1) Subject to the provisions of this section, no person shall keep or use a still otherwise than as a distiller, rectifier, compounder or vinegar-maker, unless he holds an excise licence for that purpose under this section, and any such licence shall expire on the fifth day of July next after it is granted.

(2) On any licence granted under this section there shall be charged an excise duty of ten shillings.

(3) The Commissioners may permit, subject to such conditions as they see fit to impose, the keeping and use without a licence under this section of a still—

- (a) kept by a person who makes or keeps stills solely for the purpose of sale ; or
- (b) kept or used for experimental, analytical or scientific purposes ; or
- (c) kept or used for the manufacture of any article other than spirits.

(4) If any person required to hold a licence under this section keeps or uses a still otherwise than under and in accordance with such a licence, he shall be liable to a penalty of one hundred pounds and the still shall be liable to forfeiture.

(5) If any person holding a licence under this section is convicted of any offence whatever in relation to methylated spirits, the Commissioners may suspend or revoke his licence.

Power to make
regulations
with respect
to stills.

227.—(1) The Commissioners may, with a view to the protection of the revenue, make regulations—

- (a) regulating the keeping and use of stills by persons other than distillers, rectifiers or vinegar-makers ;
- (b) regulating the manufacture of stills ;
- (c) prohibiting, except in such cases and upon such conditions as may be prescribed by the regulations, the keeping or use by persons other than distillers, rectifiers or vinegar-makers of stills of greater capacity than fifty gallons ;
- (d) regulating the removal of stills or parts thereof.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a penalty of one hundred pounds and any still or part thereof in respect of which the offence was committed shall be liable to forfeiture.

228. Without prejudice to any other power conferred by this Act, an officer may at any time, but if by night only in the company of a constable, enter upon the premises of any person licensed or permitted to keep a still under section two hundred and twenty-six of this Act and examine any still or retort kept or used by that person.

Tea, Coffee, Cocoa, etc.

229.—(1) A sample of any tea imported as merchandise and unloaded in the United Kingdom may be taken and analysed by any person appointed in that behalf by the Commissioners and—

- (a) if upon the analysis of any sample so taken the tea is found to be mixed with any other substance or exhausted tea, it shall not be delivered from customs charge for any purpose without the sanction of the Commissioners; and
- (b) if upon analysis as aforesaid the tea appears in the opinion of the analyst to be unfit for human consumption, the tea shall be deemed to have been condemned as forfeited under this Act.

(2) Subject to such conditions as the Commissioners may by regulations impose, a drawback equal to the duty paid shall be allowed on any tea exported or shipped as stores or warehoused for use as stores which is shown to the satisfaction of the Commissioners to consist of a blend which was prepared by the person claiming the drawback from teas in respect of which any duties payable on importation had been duly paid:

Provided that no drawback shall be allowed on any tea which is exhausted tea or on any tea mixed with exhausted tea or with any matter or thing other than tea.

(3) In this section the expression “exhausted tea” means tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.

230.—(1) The drawback allowable on roasted coffee, roasted chicory and mixtures of roasted coffee and roasted chicory shall be allowed, subject to such conditions as the Commissioners may by regulations impose—

Drawback on
coffee and
chicory.

- (a) on any such coffee, chicory or mixture exported or shipped as stores;
- (b) in respect of the quantity of any such coffee, chicory or mixture which appears to the satisfaction of the Commissioners to have been used in the manufacture or preparation in the United Kingdom of any other goods exported or shipped as stores:

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—cont.

Provided that no drawback shall be allowed under paragraph (a) of this subsection on any such coffee, chicory or mixture if any substance other than coffee, chicory or a substance necessarily or ordinarily used in the manufacturing of chicory is mixed therewith.

(2) Where any article has, by virtue of section two hundred and fifty-nine of this Act, otherwise than by virtue of subsection (2) thereof, been charged on importation with the duty on roasted coffee, roasted chicory, or mixtures of roasted coffee and roasted chicory in respect of any such substance or mixture contained therein, drawback shall be allowable under paragraph (b) of the foregoing subsection on that article as it would be allowable on that substance or mixture, so, however, that the amount of the drawback shall not exceed the amount paid by way of the said duty.

(3) The amount of the drawback payable under this section in respect of any duty shall be calculated according to the rate of drawback applicable during the period of currency of the rate at which the duty was paid to like coffee, chicory or mixtures in respect of duty charged at that rate.

Drawback on
cocoa, cocoa
butter, etc.

231.—(1) Subject to the provisions of this section, where any goods in the manufacture or preparation of which in the United Kingdom any cocoa, cocoa butter, or cocoa husks and shells has or have been used—

(a) are exported or shipped as stores ; or

(b) are delivered to or appropriated by a person for use in the manufacture of theobromine on premises authorised by the Commissioners to be used for the purpose,

a drawback shall be allowed equal to the duty paid on the quantity of cocoa, cocoa butter or cocoa husks and shells, as the case may be, which appears to the satisfaction of the Commissioners to have been used in the manufacture or preparation of the goods.

(2) Where any article has, by virtue of section two hundred and fifty-nine of this Act, been charged on importation with the duty on cocoa, cocoa butter, or cocoa husks and shells in respect of any such substance contained therein, drawback shall be allowable under the foregoing subsection except paragraph (b) thereof on that article as it would be allowable on that substance, so, however, that the amount of the drawback shall not exceed the amount paid by way of the said duty.

(3) Paragraph (a) of subsection (1) of this section shall not apply to theobromine, and the Commissioners may make regulations prescribing conditions for the protection of the revenue

which must be fulfilled if drawback is to be payable under paragraph (b) of that subsection, and regulating the manner in which any goods in respect of which such drawback has been paid and not repaid and any residues resulting from the manufacture of theobromine therefrom, are to be dealt with and disposed of.

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—cont.

(4) Where any such conditions prescribed as aforesaid have been contravened or not complied with, the drawback shall not be paid or, if paid, shall be repaid, and if any person contravenes or fails to comply with any such regulation relating to the manner in which any goods or residues are to be dealt with or disposed of, he shall be liable to a penalty of one hundred pounds and the goods or residues in question shall be liable to forfeiture.

232. On the exportation or shipment as stores of any goods in the manufacture or preparation of which in the United Kingdom any of the following materials, that is to say, dried figs, drained or crystallized figs, fig cake, raisins or currants, or any article containing any of those materials, has been used, there shall be allowed in respect of the quantity of those materials or of that article which appears to the satisfaction of the Commissioners to have been used in the manufacture or preparation of the goods a drawback equal to the duty paid on those materials or, as the case may be, in respect of any of those materials contained in that article. Drawback on dried fruit, etc.

PART IX

LICENCES, PERMITS, ENTRIES, EXCISE TRADERS, ETC.—GENERAL

Excise licences—general provisions

233.—(1) An excise licence shall be in such form and contain such particulars as the Commissioners may direct and, subject to the provisions of any enactment relating to the licence or trade in question, may be granted by the proper officer on payment of the appropriate duty. Excise licences.

(2) An excise licence for the carrying on of a trade shall be granted in respect of one set of premises only, but a licence for the same trade may be granted to the same person in respect of each of two or more sets of premises.

(3) Where an excise trade is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the licence or trade in question, not more than one licence shall be required to be taken out by those persons in respect of those premises in any one licence year.

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—cont.

(4) Without prejudice to any other requirement as to the production of licences contained in this Act, if any person who is the holder of an excise licence to carry on any trade or to manufacture or sell any goods fails to produce his licence for examination within a reasonable time after being so requested by an officer he shall be liable to a penalty of twenty pounds.

Payment for
excise licences
by cheque.

234.—(1) Any Government department or local authority having power to grant an excise licence may, if they think fit, grant the licence upon receipt of a cheque for the amount of the duty payable thereon.

(2) Where a licence is granted to any person on receipt of a cheque and the cheque is subsequently dishonoured, the licence shall be void as from the time when it was granted, and the department or authority who granted it shall send to that person, by registered letter addressed to him at the address given by him when applying for the licence, a notice requiring him to deliver up the licence within the period of seven days from the date when the notice was posted, and if that person fails to comply with the requirement within that period he shall be liable to a penalty of fifty pounds.

Renewal of
excise licences.

235. Where a person who has taken out an excise licence issuable annually in respect of any trade takes out a fresh licence in respect of that trade for the next following licence year, then, subject to the provisions of any enactment relating to the licence or trade in question, the fresh licence shall bear the date of the day immediately following that on which the previous licence expires :

Provided that when application for the fresh licence is made after the said day or such later day as the Commissioners may in any case allow, the licence shall bear the date of the day when the application is made.

Transfer and
removal of
excise trades
and licences.

236.—(1) Subject to any provision of this Act or of any other enactment relating to the licence or trade in question, where the holder of an excise licence to carry on any trade dies, or where the holder of such a licence in respect of premises specified therein leaves those premises, the proper officer may transfer that licence in such manner as the Commissioners may direct, without any additional payment, to some other person for the remainder of the period for which the licence was granted.

(2) Subject to any such provision as aforesaid, where any person who holds an excise licence in respect of any premises removes his trade to other premises on which it may be lawfully carried on, the proper officer may authorise in such manner as the Commissioners may direct the carrying on, without any additional payment, of that trade on those other premises for the remainder of the period for which the licence was granted :

Provided that where the amount of the duty payable on the grant of the licence was determined by reference to the annual value of the premises in respect of which it was granted and would have been greater if the licence had originally been granted in respect of the premises to which the trade is removed, such additional sum shall be payable as bears the same proportion to the difference as the remainder of the period for which the licence was granted bears to a year.

(3) Notwithstanding anything in the foregoing provisions of this section, where by any other enactment relating to the licence or trade in question the authorisation of any court or other authority or the production of any certificate is required for such a transfer or removal of an excise trade as is mentioned in this section, no transfer or removal of an excise licence to carry on that trade shall be granted unless it is shown to the satisfaction of the proper officer that the authorisation or certificate has been granted.

237.—(1) Where any licence to which this section applies is granted more than three months after the commencement of the licence year— Reduced duty on beginner's part-year licence.

- (a) to a person who has not within the two years immediately preceding held a similar licence; or
- (b) in respect of premises in respect of which the person to whom the licence is granted has not within the said period held a similar licence,

the proper officer may grant the licence upon payment of such proportion of the full duty chargeable thereon as is specified in the following table in relation to the month during which the licence is taken out, that is to say—

| <i>Month from the commencement of the licence year</i> | <i>Proportion of full duty</i> |
|--|--------------------------------|
| fourth to sixth | three-quarters |
| seventh to ninth | one-half |
| tenth to twelfth | one-quarter |

(2) This section applies to licences granted under the following sections of this Act for the following purposes respectively, that is to say—

- (a) under section one hundred and sixteen, to manufacture and deal wholesale in methylated spirits;
- (b) under section one hundred and seventeen, to retail methylated spirits;
- (c) under section one hundred and eighty-seven, to deal in or sell tobacco, not being a licence granted by virtue of subsection (3) or (4) of that section or a licence to which the proviso to subsection (2) thereof applies;

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—cont.

- (d) under section two hundred and twenty-five, to carry on the trade of a maker of vinegar for sale ;
 (e) under section two hundred and twenty-six, to keep or use a still,

and to licences granted under the Refreshment Houses Act, 1860, or the Refreshment Houses (Ireland) Act, 1860.

Certain sales
permitted
without excise
licence.

238.—(1) Where any imported goods are on importation warehoused without payment of duty, then, notwithstanding that they are goods for the sale of which an excise licence is required, a licence shall not be required for a sale of those goods at any time before they are delivered for home use if the sale is made to one person or to persons carrying on trade or business in partnership and—

- (a) is of not less than one complete container or lot of the goods ; and
 (b) if it is a sale of wines or a sale of spirits, is of not less than one hundred gallons.

(2) Any person may sell by auction by sample in any place any goods for the sale of which an excise licence is required without holding such a licence if the proprietor of the goods holds a licence for the sale of such goods granted in respect of premises in the same locality.

(3) The Commissioners may if they see fit authorise any person to sell by auction any goods for the sale of which an excise licence is required without holding such a licence where they are satisfied that the goods are the property of a private person and are not being sold for profit or by way of trade.

Offences in
connection
with certain
excise licences.

239.—(1) If any person holding an excise licence for the sale of any goods contravenes the terms of that licence, or sells otherwise than as he is authorised by the licence, or contravenes or fails to comply with any provision of this or any other Act applicable to the licence, and no other penalty is specified for that offence, he shall be liable to a penalty of fifty pounds.

(2) If, in the case of any goods for the sale of which an excise licence is required, any person solicits or takes any order for any such goods otherwise than under the authority of the appropriate licence for their sale granted in respect of the premises at which the order is solicited or taken, he shall be liable to the same penalty as a person selling those goods without that licence :

Provided that this subsection shall not apply—

- (a) in relation to a sale of goods in warehouse for which an excise licence is by virtue of the last foregoing section not required ; or
 (b) to a bona fide traveller taking orders for goods which his employer is duly licensed to sell.

240.—(1) The Commissioners may require any person holding an excise licence to carry on any trade to affix to and maintain on the premises in respect of which the licence is granted, in such form and manner and containing such particulars as they may direct, a notification of the person to whom and the purpose for which the licence is granted. PART IX
—cont.
Power to
require excise
trader to
display sign.

(2) If any person contravenes or fails to comply with any requirement made or direction given under this section he shall be liable to a penalty of twenty pounds.

(3) If any person not duly licensed to carry on an excise trade affixes to any premises any sign or notice purporting to show that he is so licensed he shall be liable to a penalty of twenty pounds.

Permits and certificates for removal of goods—general provisions

241.—(1) Where any goods are required by or under the customs or excise Acts to be accompanied on removal by a permit or certificate, the permit or certificate shall be in such form and contain such particulars as the Commissioners may direct, and the Commissioners may make regulations— Permits and
certificates.

- (a) prescribing the person by whom, the method in which and the conditions subject to which any permit or certificate may be obtained and issued and the period for which any permit or certificate shall be in force ;
- (b) prescribing the manner in which any permit or certificate is to be cancelled or delivered up ;
- (c) regulating the supply, keeping, use, production and return of certificate books ;
- (d) for the provision, keeping and production of stock books.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of two hundred pounds :

Provided that no penalty shall be incurred under this subsection for failure to deliver up a permit or certificate in accordance with any such regulation if it is proved that the permit or certificate was lost or destroyed more than three months after the date of its issue.

(3) If any person makes any false statement for the purpose of obtaining a permit or certificate he shall be liable to a penalty of one hundred pounds.

(4) Any officer may stop any person who is or who there are reasonable grounds to believe is removing any goods required by or under the customs or excise Acts to be accompanied on removal by a permit or certificate and may require the production of any permit or certificate authorising their removal and endorse thereon the time and place of his examination.

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—cont.

Offences in
connection
with permits
and
certificates.

242.—(1) Where by or under the customs or excise Acts a permit or certificate is required for the removal of any goods, then if any person—

- (a) sends out, removes or receives into his possession, or causes to be sent out, removed or received into any person's possession, any such goods not accompanied by the proper permit or certificate or otherwise than in accordance with the terms of any permit or certificate accompanying them ; or
- (b) where any permit or certificate has been issued to but not used by him, does not cause it to be duly cancelled and delivered up ; or
- (c) requests, obtains or uses, or causes or permits to be requested, obtained or used, a permit or certificate for any purpose otherwise than in accordance with the terms thereof ; or
- (d) in any manner uses or causes or permits the use of any permit or certificate, or the form of any certificate whether filled up or not, so that the taking or checking of any account or the making of any examination by an officer is or may be frustrated or evaded ; or
- (e) produces or causes or permits the production of any permit or certificate to an officer as having been received with any goods other than those to which it relates.

he shall, in addition to any other punishment to which he may have become liable, be liable to a penalty of three times the value of any goods in respect of which the offence was committed or one hundred pounds, whichever is the greater.

(2) Any goods required as aforesaid to be accompanied by a permit or certificate which are found in the course of being, or to have been, sent out, removed or received without a proper permit or certificate or accompanied by an altered or untrue permit or certificate shall be liable to forfeiture, and any person in whose possession any such goods are found shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

Special
provisions as
to permits and
certificates
relating to
spirits.

243.—(1) If in any proceedings under the last foregoing section, any question arises as to the accuracy of the description of any spirits in a permit or certificate—

- (a) the burden of proof that the spirits correspond to the description shall lie on the person claiming that the spirits so correspond, who shall furnish that proof by the evidence of two persons competent to decide by examination of the spirits ;

(b) spirits described as Scotch whisky shall not be deemed to correspond to that description unless they have been obtained by distillation in Scotland from a mash of cereal grain saccharified by the diastase of malt and have been matured in warehouse in cask for a period of at least three years ;

(c) the description of spirits shall not be deemed to be inaccurate by reason only of the fact that they are of a strength differing from that specified in the permit or certificate where the actual strength is not more than one degree of proof above or two degrees of proof below that so specified.

(2) If a distiller, rectifier or compounder or a dealer in or retailer of spirits is convicted of an offence in relation to spirits under the last foregoing section, the Commissioners may revoke his licence and refuse to regrant him a licence during the remainder of the period for which the revoked licence would have been in force.

General provisions as to entry of premises, etc.

244.—(1) Where by or under the excise Acts any person is required to make entry of any premises or article— Making of entries.

(a) the entry shall be made in such form and manner and contain such particulars ; and

(b) the premises or article shall be, and be kept, marked in such manner,

as the Commissioners may direct.

(2) No entry shall be valid unless the person by whom it was made—

(a) had at the time of its making attained the age of twenty-one years ; and

(b) was at that time and is for the time being a true and real owner of the trade in respect of which the entry was made.

(3) Where any person required to make entry is a body corporate—

(a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal ; and

(b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the trade to which the entry relates.

(4) If any person making entry of any premises or article contravenes or fails to comply with any direction of the Commissioners given under this section with respect thereto, he shall be liable to a penalty of one hundred pounds.

PART IX
—cont.

New or further
entries of same
premises.

245.—(1) The Commissioners may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

(2) Save as permitted by the Commissioners and subject to such conditions as they may impose, no premises or article of which entry has been made by any person shall, while that entry remains in force, be entered by any other person for any purpose of the excise Acts, and any entry made in contravention of this subsection shall be void.

(3) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Commissioners permit a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

Proof as to
entries.

246. For the purpose of any proceedings before any court, if any question arises as to whether or not entry under the excise Acts has been made by any person, or of any premises or article, or for any purpose, then—

- (a) if a document purporting to be an original entry made by the person, or of the premises or article, or for the purpose, in question is produced to the court by an officer, that document shall, until the contrary is proved, be sufficient evidence that the entry was so made; and
- (b) if the officer in whose custody any such entry, if made, would be gives evidence that the original entries produced by him to the court constitute all those in his custody and that no such entry as is in question is among them, it shall be deemed, until the contrary is proved, that no such entry has been made.

Offences in
connection
with entries.

247.—(1) If any person uses for any purpose of his trade any premises or article required by or under the excise Acts to be entered for that purpose without entry having been duly made thereof, he shall be liable to a penalty of two hundred pounds, and any such article and any goods found on any such premises or in any such article shall be liable to forfeiture.

(2) If any person who has made entry of any premises or article fraudulently uses those premises or that article for any purpose other than that for which entry was made thereof he shall be liable to a penalty of one hundred pounds.

General provisions as to excise traders

PART IX
—cont.

248.—(1) An officer may at any time (but by night, except in the case of such traders as are mentioned in the following subsection, only in the company of a constable) enter upon any premises of which entry is made, or is required by or under the excise Acts to be made, or any other premises owned or used, by an excise trader for the purposes of his trade and may inspect the premises and search for, examine and take account of any machinery, vessels, utensils, goods or materials belonging to or in any way connected with that trade.

Power of entry upon premises of excise trader.

(2) Where any such premises as aforesaid are those of a distiller, rectifier, compounder, brewer for sale, manufacturer of glucose or saccharin, or maker of sweets, and an officer, after having demanded admission into the premises and declared his name and business at the entrance thereof, is not immediately admitted, that officer and any person acting in his aid may (but by night only if accompanied by a constable) break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.

249.—(1) If an officer has reasonable grounds to suspect that any secret pipe or other means of conveyance, cock, vessel or utensil is kept or used by an excise trader to whom this section applies, that officer may at any time, but by night only in the company of a constable, break open any part of the premises of that trader and forcibly enter thereon and so far as is reasonably necessary break up the ground in or adjoining those premises or any wall thereof to search for that pipe or other means of conveyance, cock, vessel or utensil.

Power to search for concealed pipes, etc.

(2) If the officer finds any such pipe or other form of conveyance leading to or from the trader's premises, he may enter any other premises from or into which it leads, and so far as is reasonably necessary break up any part of those other premises to trace its course, and may cut it away and turn any cock thereon, and examine whether it conveys or conceals any goods chargeable with a duty of excise, or any materials used in the manufacture of such goods, in such manner as to prevent a true account thereof from being taken.

(3) Every such pipe or other means of conveyance, cock, vessel or utensil as aforesaid, and all goods chargeable with a duty of excise or materials for the manufacture of such goods found therein, shall be liable to forfeiture, and the trader shall be liable to a penalty of one hundred pounds.

(4) If any damage is done in any such search as aforesaid and the search is unsuccessful, the Commissioners shall make good the damage.

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—cont.

(5) The excise traders to whom this section applies are distillers, rectifiers, compounders, brewers for sale, manufacturers of glucose or saccharin and makers of sweets.

Power to prohibit use of certain substances in exciseable goods.

250.—(1) If it appears to the satisfaction of the Commissioners that any substance or liquor is used, or is capable of being used, in the manufacture or preparation for sale of any goods chargeable with a duty of excise, and that that substance or liquor is of a noxious or detrimental nature or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Commissioners may by regulations prohibit the use of that substance or liquor in the manufacture or preparation for sale of any goods specified in the regulations.

(2) If while any such regulations are in force any person knowingly uses a substance or liquor thereby prohibited in the manufacture or preparation for sale of any goods specified in the regulations he shall be liable to a penalty of fifty pounds.

(3) Any substance or liquor the use of which is for the time being prohibited by any such regulations found in the possession of any person licensed for the manufacture or sale of any goods specified in the regulations, and any goods in the manufacture or preparation of which any substance or liquid has been used contrary to any such prohibition, shall be liable to forfeiture.

Power to keep specimen on premises of excise trader.

251.—(1) The proper officer may place and leave on the premises of an excise trader a specimen, that is to say, a document in which may be entered any particulars relating to the trader's trade from time to time recorded by that or any other officer.

(2) Any such specimen shall be deposited at some place on premises entered by the trader where convenient access may be had thereto at any time by the trader and by any officer, and any officer may at any time remove the specimen and deposit a new one in its place.

(3) Where any charge of duty made by an officer upon a trader is not recorded in a specimen, the officer shall, if so required in writing by the trader at the time when the officer takes his account for the purpose of charging duty, give to the trader a copy of the charge in writing under his hand.

(4) If any person other than an officer removes, conceals, withholds, damages or destroys a specimen, or alters, defaces, or obliterates any entry therein, he shall be liable to a penalty of two hundred pounds.

Payment of duty by excise traders.

252.—(1) Every excise trader shall pay any duty of excise payable in respect of his trade at or within such time, at such place and to such person as the Commissioners may direct, whether or not payment of that duty has been secured by bond or otherwise.

(2) If any duty payable is not paid as aforesaid, it shall be paid on demand made by the Commissioners either to the trader personally or by delivering the demand in writing at his place of abode or business, and if it is not so paid on demand the trader shall in addition be liable to a penalty of double the amount due.

253.—(1) Where any sum is owing by an excise trader in respect of any excise duty or of any penalty incurred by him under the excise Acts, all goods liable to a duty of excise, whether or not that duty has been paid, and all materials for manufacturing or producing any such goods and all apparatus, equipment, machinery, tools, vessels and utensils for, or for preparing any such materials for, such manufacture or production, or by which the trade in respect of which the duty is imposed is carried on, which are in the possession or custody of that trader or of any agent of his or of any other person on his behalf or which, whether or not still in such custody or possession, were in such custody or possession—

Execution and
distress against
excise traders.

(a) at the time when the duty was charged or became chargeable or at any time while it was owing; or

(b) at the time of the commission of the offence for which the penalty was incurred,

shall be liable to be taken in execution in default of the payment of that sum.

(2) Notwithstanding anything in the foregoing subsection, where the proper officer has taken account of and charged any goods chargeable with a duty of excise, and those goods are in the ordinary course of trade sold for full and valuable consideration to a bona fide purchaser and delivered into his possession before the issue of any warrant or process for distress or seizure of the goods, those goods shall not be liable to be seized under the foregoing subsection:

Provided that, where any goods have been so seized, the burden of proof that the goods are by virtue of this subsection not liable to be so seized shall lie upon the person claiming that they are not so liable.

(3) Where any duty of excise payable by an excise trader remains unpaid after the time within which it is payable, the proper officer may by warrant signed by him empower any person to distrain anything liable to be taken in execution under this section and to sell anything so distrained by public auction after giving six days' notice of the sale:

Provided that where the trader is a distiller, brewer, maker of sweets or manufacturer of glucose, he may, subject in the case of a distiller to the requirements of this Act as to permits for the

PART IX
—cont.

removal of spirits, at any time before the day appointed for the sale remove the whole or part of any products of or materials for his manufacture which have been so distrained upon paying to the proper officer in or towards payment of the duty the true value of those products or materials.

(4) The proceeds of sale of any such distress as aforesaid shall be applied in or towards payment of the costs and expenses of the distress and sale and in or towards payment of the duty due from the trader, and the surplus, if any, shall be paid to the trader.

Liability of
ostensible
owner.

254. Any person who acts ostensibly as the owner or who is a principal manager of the business of an excise trader in respect of which entry of any premises or article has been made or who occupies or uses any entered premises or article shall, notwithstanding that he is under the age of twenty-one years, be liable in like manner as the real and true owner of the business for all duties charged and all penalties incurred in respect of that business.

PART X

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

General provisions relating to imported goods

Delivery of
imported goods
on giving of
security
for duty.

255.—(1) Where it is impracticable immediately to ascertain whether any or what duty of customs is payable in respect of any imported goods which are entered for home use, whether on importation or from warehouse, the Commissioners may, if they think fit and notwithstanding any other provision of this Act, allow those goods to be delivered upon the importer giving security by deposit of money or otherwise to their satisfaction for payment of any amount unpaid which may be payable by way of duty.

(2) The Commissioners may for the purposes of the foregoing subsection treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those particulars as are then known to the importer, and in that event the importer shall supply the remaining particulars as soon as may be to the Commissioners.

(3) Where goods are allowed to be delivered under this section, the Commissioners shall, when they have determined the amount of duty which in their opinion is payable, give to the importer a notice specifying that amount; and the amount so specified or, where any amount has been deposited under subsection (1) of this section, any difference between those amounts shall forthwith be paid or repaid as the case may require:

Provided that if the importer disputes the correctness of the amount so specified he may at any time within three months of the date of the said notice make such a requirement for reference to arbitration or such an application to the court as is provided for by section two hundred and sixty of this Act and that section shall have effect accordingly, so, however, that no such requirement or application shall be made until any sum falling to be paid by the importer under this subsection has been paid, and where any sum so falls to be paid no interest shall be paid under subsection (2) of that section in respect of any period before that sum is paid.

256.—(1) Subject to such conditions as the Commissioners see fit to impose, where it is shown to the satisfaction of the Commissioners—

Repayment of
customs duty
where goods
returned or
destroyed by
importer.

(a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit ; and

(b) that the importer with the consent of the seller either—

(i) returned the goods unused to the seller and for that purpose complied with the provisions of section forty-seven of this Act as to entry in like manner as if they had been goods to which that section applies ; or

(ii) destroyed the goods unused,

the importer shall be entitled to obtain from the Commissioners repayment of any duty of customs paid on the importation of the goods.

(2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

257.—(1) If by virtue of any provision of this or any other Act or under any practice whereby—

Forfeiture for
breach of
certain
conditions.

(a) goods chargeable with a duty of customs are allowed to be delivered without payment of that duty on condition that they will not be sold or will be re-exported or upon any other like condition ; or

(b) the amount of customs duty payable on any goods depends on their being imported on any such condition,

any goods are allowed to be delivered without payment of duty or on payment of duty calculated in accordance with that provision or practice, and the condition is not observed, the goods shall, unless the non-observance was sanctioned by the Commissioners, be liable to forfeiture.

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—cont.

(2) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the condition or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this section shall not affect any liability of any person who has given any such undertaking or security.

Valuation of
goods for
purpose of
ad valorem
duties.

258.—(1) For the purposes of any enactment for the time being in force whereunder a duty of customs is chargeable on goods by reference to their value, the value of any imported goods shall be taken to be that laid down by the Sixth Schedule to this Act, and duty shall be paid on that value:

Provided that, in the case of goods imported under a contract of sale and entered for home use, duty shall be deemed to have been paid on that value if, before the goods are delivered for home use, duty is tendered and accepted on a declared value based on the contract price.

(2) For the purpose of the proviso to the foregoing subsection—

- (a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for home use ;
- (b) that value shall be deemed to be based on the contract price if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Sixth Schedule to this Act ;
- (c) the rate of exchange to be used for determining the equivalent in sterling of any foreign currency shall be the current selling rate in the United Kingdom as last notified before the time when the goods are entered for home use.

(3) The Commissioners may make regulations for the purpose of giving effect to the foregoing provisions of this section, and in particular for requiring any importer or other person concerned with the importation of goods to furnish to the Commissioners, in such form as they may require, such information as is in their opinion necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(4) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds.

259.—(1) Subject to the next following subsection and save where other provision is made by any other enactment relating to customs, if any imported goods contain as a part or ingredient thereof any article chargeable with a duty of customs, duty shall be chargeable on the goods in respect of each such article according to the quantity thereof appearing to the Commissioners to be used in the manufacture or preparation of the goods:

PART X
—cont.

Charge of
duty on
manufactured
or composite
articles.

Provided that where, in the opinion of the Treasury, it is necessary for the protection of the revenue, the goods shall be chargeable with the amount of duty with which they would be chargeable if they consisted wholly of the chargeable article or, if the goods contain more than one such article, of that one of the chargeable articles which will yield the highest amount of duty.

(2) Any preparation which consists wholly or partly of extracts, essences or other concentrations of coffee or chicory shall, unless the Treasury otherwise directs, be charged with the duty chargeable on that preparation as such or with the amount of duty mentioned in the proviso to the foregoing subsection, whichever is the higher.

(3) Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods under subsection (1) of this section in respect of any quantity of that article used in the manufacture or preparation of the goods.

260.—(1) If, before the delivery of any imported goods from customs charge, any dispute arises as to whether any or what duty of customs is payable on those goods, the importer shall pay the amount demanded by the proper officer but may, not later than three months after the date of the payment—

Determination
of disputes
as to customs
duties.

- (a) if the dispute is in relation to the value of the goods or as to whether the goods are goods specified in the Schedule to the Safeguarding of Industries Act, 1921, or in any list made by the Board of Trade under Part I of that Act, require the question to be referred to the arbitration of a referee appointed by the Lord Chancellor, not being an official of any Government department, whose decision shall be final and conclusive; or
- (b) in any other case, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the amount of duty, if any, properly payable on the goods.

(2) If on any such reference or application the referee or court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Commissioners, together with

PART X
—cont.

interest thereon from the date of the overpayment at such rate as the referee or court may determine; and any sum so repaid shall be accepted by the importer in satisfaction of all claims in respect of the importation of the goods in question and the duty payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.

(3) The procedure on any reference to a referee under this section shall be such as may be determined by the referee.

*General provisions relating to charge of duty on and
delivery of goods*

Restriction
of delivery
of goods.

261.—(1) During any period not exceeding three months specified at any time by order of the Commissioners for the purposes of this section, the Commissioners may refuse to allow the removal for home use on payment of duty, or the sending out for home use after the charging of duty, of goods of any class or description chargeable with a duty of customs or excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Commissioners to be reasonable in the circumstances.

(2) Where the Commissioners have during any such period as aforesaid exercised their powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for home use after the end of that period, the duties of customs or excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs or excise Acts relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

Power to
remit or repay
duty on
denatured
goods.

262.—(1) Where any goods—

(a) which have been imported but not yet cleared for any purpose for which they may be entered on importation; or

(b) which are warehoused,

have by reason of their state or condition ceased to be worth the full duty chargeable thereon and have been denatured in such manner as the Commissioners may direct and in accordance with such conditions as they see fit to impose, the Commissioners may remit or repay the whole or part of any duty chargeable or paid thereon, or waive repayment of the whole or part of any drawback paid on their warehousing, upon the delivery of the goods for use for such purposes as the Commissioners may allow:

Provided that this subsection shall not apply in relation to spirits.

(2) Where, whether under the foregoing subsection or otherwise, any goods chargeable with duty have gone into home use after having been denatured by mixture with some other substance, any person who separates the goods from that other substance shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained; and the goods shall be liable to forfeiture.

263.—(1) Where it is shown to the satisfaction of the Commissioners that any goods chargeable with any duty have been lost or destroyed by unavoidable accident—

Remission of
duty on goods
lost or
destroyed, etc.

- (a) after importation but before clearance for any purpose for which they might be entered on importation; or
- (b) in the case of goods chargeable with a duty of excise on their manufacture or production or on their removal from the place of their manufacture or production, at any time before their removal from that place; or
- (c) while in a warehouse or Queen's warehouse; or
- (d) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Commissioners to be deferred; or

(e) at any time after drawback of that duty has been paid, the Commissioners shall remit or repay any duty chargeable or paid thereon or waive repayment of any drawback paid on their warehousing.

(2) The Commissioners may, at the request of the proprietor of the goods in question and subject to compliance with such conditions as the Commissioners see fit to impose, permit the destruction of, and waive payment of duty or repayment of drawback on—

- (a) any part of any warehoused goods which becomes damaged or surplus by reason of the carrying out of any permitted operation on those goods in warehouse, and any refuse resulting from any such operation; and
- (b) any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

(3) Where it is proved to the satisfaction of the Commissioners in the case of any brewer for sale or manufacturer of glucose or saccharin that any materials upon which a charge of duty has been made, or any worts, beer, glucose or saccharin manufactured by that trader, have been destroyed or become spoilt or otherwise unfit for use by unavoidable accident while on the entered premises of the trader and, in the case of

PART X
—cont.

any such substances which have become spoilt or unfit for use, have been destroyed with the permission and in the presence of the proper officer, the Commissioners shall remit or repay any duty charged or paid in respect thereof.

(4) Where it is shown to the satisfaction of the Commissioners that any beer or sweets which have been removed from the entered premises of a brewer for sale or, as the case may be, maker of sweets have accidentally become spoilt or otherwise unfit for use and, in the case of beer or sweets delivered to another person, have been returned to the brewer or maker as so spoilt or unfit, the Commissioners shall, subject to compliance with such conditions as they may by regulations impose, remit or repay any duty charged or paid in respect of the beer or sweets.

(5) If any person contravenes or fails to comply with any regulation made under the last foregoing subsection, he shall be liable to a penalty of fifty pounds.

Enforcement of
bond in respect
of goods
removed
without pay-
ment of duty.

264. If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any ship, aircraft, vehicle or place before that purpose is accomplished, the Commissioners may if they see fit enforce any bond given in respect thereof notwithstanding that any time prescribed in the bond for accomplishing that purpose has not expired.

Provisions
for securing
customs and
excise duties
imposed by
ways and
means
resolutions
not having
statutory
effect.

265.—(1) The following provisions of this section shall have effect where a resolution providing for the imposition as from a specified date of a duty of customs or excise in respect of any goods (not being a resolution to which statutory effect can be given under section one of the Provisional Collection of Taxes Act, 1913) is passed by the Committee of Ways and Means of the House of Commons (being a Committee of the whole House).

(2) If the duty so imposed is a duty of customs, the Commissioners may require any person who, on or after the specified date, imports or clears from warehouse any goods to which the resolution applies to give security that he will, if and when an Act giving effect to the resolution comes into operation, pay the duty chargeable in respect of the goods under that Act.

(3) If the duty is a duty of excise, the Commissioners may make regulations for the purpose of securing the payment of such duty as may by law become chargeable in the event of an Act giving effect to the resolution coming into operation, and may by those regulations apply to the duty and to any trade or business in connection with which the duty may become chargeable and to any person carrying on, or premises used for the purpose of, that trade or business any provision of the excise Acts.

(4) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a penalty of fifty pounds, and any goods in respect of which the offence was committed shall be liable to forfeiture.

PART X
—cont.

Drawback, allowances, etc.—general

266.—(1) Without prejudice to any other provision of this or any other Act, where drawback is allowable on the shipment of any goods as stores, the like drawback shall, subject to such conditions and restrictions as the Commissioners see fit to impose, be allowed on the warehousing of those goods for use as stores. Extension of drawback.

(2) Without prejudice to any other provision of this or any other Act, where drawback would be payable on the exportation of any goods, or on the warehousing of any goods for exportation, then, subject to such conditions and restrictions as the Commissioners see fit, the like drawback shall be payable on the shipment of any such goods as stores or, as the case may be, on their warehousing for use as stores.

267.—(1) Any claim for drawback shall be made in such form and manner and contain such particulars as the Commissioners may direct. General provision as to claims for drawback.

(2) Where drawback has been claimed in the case of any goods—

(a) no drawback shall be payable unless it is shown to the satisfaction of the Commissioners that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and

(b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Commissioners may direct that the conditions on which the drawback is payable have been fulfilled; and

(c) the Commissioners may require any person who has been concerned at any stage with the goods or article to furnish such information as may be reasonably necessary to enable the Commissioners to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatever nature relating to the goods or article.

(3) If any person fails to comply with any requirement made under paragraph (c) of the last foregoing subsection, he shall be liable to a penalty of fifty pounds.

PART X
—cont.

Drawback and allowance on goods damaged or destroyed after shipment.

268.—(1) Where it is proved to the satisfaction of the Commissioners that any goods after being duly shipped for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be payable in the same manner as if the goods had been exported to their destination.

(2) Where it is proved to the satisfaction of the Commissioners that any goods, after being duly shipped for exportation, have been materially damaged by accident on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Commissioners relanded or unloaded again in or brought back into the United Kingdom and either abandoned to the Commissioners or destroyed, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be paid as if they had been duly exported and not so relanded, unloaded or brought back; and notwithstanding any provision of this or any other Act relating to the reimportation of exported goods, the person to whom any such amount is payable or has been paid shall not be required to pay any duty in respect of any goods relanded, unloaded or brought back under this subsection.

Alteration of rate of drawback where rate of duty is altered.

269. Where the rate of any duty of customs or excise is altered by any resolution of the House of Commons having statutory effect, and any Bill which has been introduced into the House to give effect to that resolution provides for an alteration of the rate of drawback to be allowed in respect of that duty, then, so long as that resolution continues to have statutory effect, drawback shall be allowed in accordance with the rate provided in that Bill, subject to any necessary adjustment in case the rate of drawback as enacted by Parliament differs from the rate provided in the Bill.

Time limit on payment of drawback or allowance.

270. No payment shall be made in respect of any drawback or allowance unless the debenture or other document authorising payment is presented for payment within two years from the date of the event on the happening of which the drawback or allowance became payable.

Offences in connection with claims for drawback, etc.

271.—(1) If any person obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable or allowable, then—

(a) if the offence was committed with intent to defraud Her Majesty he shall be liable to a penalty of three times the

value of the goods or two hundred pounds, whichever is the greater ;

- (b) in any other case, he shall be liable to a penalty of three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or one hundred pounds, whichever is the greater.

(2) Any goods in respect of which an offence under the foregoing subsection is committed shall be liable to forfeiture :

Provided that, in the case of a claim for drawback, the Commissioners may, if they see fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as they consider proper.

(3) Without prejudice to the foregoing provisions of this section, if, in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made, it is found that—

- (a) those goods do not correspond with any entry made thereof in connection with that claim ; or
(b) the goods, if sold for home use, would realise less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be liable to a penalty of three times the amount claimed or one hundred pounds, whichever is the greater :

Provided that paragraph (b) of this subsection shall not apply to any claim under any of the following provisions of this Act, that is to say—

- (i) paragraphs (b), (c) and (d) of subsection (1) of section one hundred and eighty-three ;
(ii) section two hundred and thirty-one ;
(iii) section two hundred and fifty-six ;
(iv) subsections (3) and (4) of section two hundred and sixty-three ; and
(v) subsection (2) of section two hundred and sixty-eight,

or to any claim for drawback under section four of the Finance Act, 1925, in respect of articles of clothing used only as models for trade exhibitions.

Duties, drawbacks, etc.—general

272.—(1) The Treasury may by regulations provide that, subject to any prescribed conditions, goods of any description specified in the regulations which are supplied either—

Supply of
duty-free goods
to H.M. Ships.

- (a) to any ship of the Royal Navy in commission of a description so specified, for the use of persons serving in that ship, being persons borne on the books of that or

PART X
—cont.

some other ship of the Royal Navy or a naval establishment; or

(b) to the Admiralty, for the use of persons serving in ships of the Royal Navy or naval establishments,

shall for all or any purposes of any customs or excise duty or drawback in respect of those goods be treated as exported, and a person supplying or intending to supply goods as aforesaid shall be treated accordingly as exporting or intending to export them.

(2) Regulations made under this section with respect to goods of any description may regulate or provide for regulating the quantity allowed to any ship or establishment, the manner in which they are to be obtained and their use or distribution.

(3) The regulations may contain such other incidental or supplementary provisions as appear to the Treasury to be necessary for the purposes of this section, including any adaptations of the customs or excise Acts, and may make different provision in relation to different cases, and in particular in relation to different classes or descriptions of goods or of ships or establishments.

(4) In this section, the expression "prescribed" means prescribed by regulations under this section or, in pursuance of any such regulations, by the Commissioners after consultation with the Admiralty.

(5) Before making any regulations under this section, the Treasury shall consult with the Admiralty and with the Commissioners.

Recovery of
duties and
calculation
of duties,
drawbacks etc.

273.—(1) Without prejudice to any other provision of this Act, any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.

(2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately:

Provided that the Commissioners may determine the fractions to be taken into account in the case of any weight or quantity.

(3) For the purpose of calculating any amount due from or to any person under the customs or excise Acts by way of duty, drawback, allowance, repayment or rebate, any fraction of a penny in that amount shall be disregarded.

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

Detention of persons

274.—(1) Any person who has committed, or whom there are reasonable grounds to suspect of having committed, any offence for which he is liable to be detained under the customs or excise Acts may be detained by any officer or constable or any member of Her Majesty's armed forces or coastguard at any time within three years from the date of the commission of the offence. Provisions as to detention of persons.

(2) Where it was not practicable to detain any such person as aforesaid at the time of the commission of the offence, or where any such person having been then or subsequently detained for that offence has escaped, he may be detained by any officer or constable or any such member as aforesaid at any time and may be proceeded against in like manner as if the offence had been committed at the date when he was finally detained.

(3) Where any person who is a member of the crew of any ship in Her Majesty's employment or service is detained by an officer for an offence under the said Acts, the commanding officer of the ship shall, if so required by the detaining officer, keep that person secured on board that ship until he can be brought before a court and shall then deliver him up to the proper officer.

(4) Where any person has been detained by virtue of this section otherwise than by an officer, the person detaining him shall give notice of the detention to an officer at the nearest convenient office of customs and excise.

Forfeiture

275.—(1) Any thing liable to forfeiture under the customs or excise Acts may be seized or detained by any officer or constable or any member of Her Majesty's armed forces or coastguard. Provisions as to detention, seizure and condemnation of goods, etc.

(2) Where any thing is seized or detained as liable to forfeiture under the said Acts by a person other than an officer, that person shall, subject to the provisions of the next following subsection, either—

(a) deliver that thing to the nearest convenient office of customs and excise; or

(b) if such delivery is not practicable, give to the Commissioners at the nearest convenient office of customs and excise notice in writing of the seizure or detention with full particulars of the thing seized or detained.

(3) Where the person seizing or detaining any thing as liable to forfeiture under the said Acts is a constable and that thing is or may be required for use in connection with any proceedings to be brought otherwise than under those Acts, it may be retained in the custody of the police until either those proceedings are

PART XI
—cont.

completed or it is decided that no such proceedings shall be brought:

Provided that—

- (a) notice in writing of the seizure or detention and of the intention to retain the thing in question in the custody of the police, together with full particulars as to that thing, shall be given to the Commissioners at the nearest convenient office of customs and excise;
- (b) any officer shall be permitted to examine that thing and take account thereof at any time while it remains in the custody of the police;
- (c) nothing in the Police (Property) Act, 1897, shall apply in relation to that thing.

(4) Subject to the last foregoing subsection and to the provisions of the Seventh Schedule to this Act, any thing seized or detained under the customs or excise Acts shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned as forfeited, shall be disposed of, in such manner as the Commissioners may direct.

(5) The provisions of the said Seventh Schedule shall have effect for the purpose of forfeitures, and of proceedings for the condemnation of any thing as being forfeited, under the customs or excise Acts.

(6) If any person, not being an officer, by whom any thing is seized or detained or who has custody thereof after its seizure or detention, fails to comply with any requirement of this section or with any direction of the Commissioners given thereunder, he shall be liable to a penalty of twenty pounds.

(7) Subsections (2) to (6) of this section shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the customs or excise Acts.

Forfeiture
of spirits.

276. Where, by any provision of, or of any instrument made under, this Act, any spirits become liable to forfeiture by reason of some offence committed by an excise trader, then—

- (a) where that provision specifies the quantity of those spirits but does not specify the spirits so liable, the Commissioners may seize the equivalent of that quantity computed at proof from any spirits in the stock of that trader; and
- (b) where that provision specifies the spirits so liable the Commissioners may, if they think fit, seize instead of the spirits so specified an equivalent quantity, computed at proof, of any other spirits in the stock of that trader.

277.—(1) Without prejudice to any other provision of this Act, where any thing has become liable to forfeiture under the customs or excise Acts—

PART XI
—cont.

Forfeiture of
ships, etc. used
in connection
with goods
liable to
forfeiture.

- (a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable ; and
- (b) any other thing mixed, packed or found with the thing so liable,

shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or animal has become liable to forfeiture under the said Acts, whether by virtue of the foregoing subsection or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

(3) Where any ship not exceeding one hundred tons register or any aircraft becomes liable to forfeiture under this section by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and the master or commander shall each be liable to a penalty equal to the value of the ship or aircraft or five hundred pounds, whichever is the less.

278.—(1) Notwithstanding any other provision of this Act, a ship of two hundred and fifty or more tons register shall not be liable to forfeiture under or by virtue of any provision of this Act, except under section seventy-five thereof, unless the offence in respect of or in connection with which the forfeiture is claimed—

Special
provision as to
forfeiture of
larger ships.

- (a) was substantially the object of the voyage during which the offence was committed ; or
- (b) was committed while the ship was under chase by a vessel in the service of Her Majesty after failing to bring to when properly summoned to do so by that vessel.

(2) For the purposes of this section, a ship shall be deemed to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign ; and

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—cont.

(b) in the case of a ship which is not a British ship, if at the time when the summons was made the ship was within three nautical miles of the coast of the United Kingdom.

(3) The exemption from forfeiture of any ship under this section shall not affect any liability to forfeiture of goods carried therein.

Penalty in lieu
of forfeiture of
larger ship
where
responsible
officer
implicated in
offence.

279.—(1) Where any ship of two hundred and fifty or more tons register would, but for the last foregoing section, be liable to forfeiture for or in connection with any offence under the customs or excise Acts and, in the opinion of the Commissioners, a responsible officer of the ship is implicated either by his own act or by neglect in that offence, the Commissioners may fine that ship such sum not exceeding fifty pounds as they see fit.

(2) Where any ship is liable to a fine under the foregoing subsection but the Commissioners consider that fine an inadequate penalty for the offence, they may take proceedings in accordance with the Seventh Schedule to this Act, in like manner as they might but for the last foregoing section have taken proceedings for the condemnation of the ship if notice of claim had been given in respect thereof, for the condemnation of the ship in such sum not exceeding five hundred pounds as the court may see fit.

(3) Where any fine is to be imposed or any proceedings are to be taken under this section, the Commissioners may require such sum as they see fit, not exceeding fifty or, as the case may be, five hundred pounds, to be deposited with them to await their final decision or, as the case may be, the decision of the court, and may detain the ship until that sum has been so deposited.

(4) No claim shall lie against the Commissioners for damages in respect of the payment of any deposit or the detention of any ship under this section.

(5) For the purposes of this section—

(a) the expression “responsible officer” means the master, a mate or an engineer of any ship and, in the case of a ship carrying a passenger certificate, the purser or chief steward and, in the case of a ship manned wholly or partly by Asiatic seamen, the serang or other leading Asiatic officer of the ship ;

(b) without prejudice to any other grounds upon which a responsible officer may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under

that officer's supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.

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—cont.

280.—(1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs or excise Acts, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.

Protection of
officers, etc.,
in relation to
seizure and
detention of
goods, etc.

(2) Where any proceedings, whether civil or criminal, are brought against the Commissioners, a law officer of the Crown or any person authorised by or under this Act to seize or detain any thing liable to forfeiture under the said Acts on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either—

(a) a certificate relating to the seizure has been granted under the foregoing subsection ; or

(b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under the said Acts,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment :

Provided that nothing in this subsection shall affect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(3) Any certificate under subsection (1) of this section may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

General provisions as to legal proceedings

281.—(1) No proceedings for an offence under the customs or excise Acts or for condemnation under the Seventh Schedule to this Act shall be instituted except by order of the Commissioners :

Institution of
proceedings.

Provided that this subsection shall not apply to proceedings on indictment in Scotland.

(2) Any proceedings under the said Acts instituted in a court of summary jurisdiction, other than proceedings on indictment in Scotland, shall be commenced in the name of an officer :

Provided that, in the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced, those proceedings may be continued by any officer authorised in that behalf by the Commissioners.

(3) Nothing in the foregoing provisions of this section shall prevent the institution of proceedings for an offence under the

PART XI
—cont.

customs or excise Acts by order and in the name of a law officer of the Crown in any case in which he thinks it proper that proceedings should be so instituted.

(4) Notwithstanding anything in the foregoing provisions of this section, where any person has been detained for any offence for which he is liable to be detained under the said Acts, any court before which he is brought may proceed to deal with the case although the proceedings have not been instituted by order of the Commissioners or have not been commenced in the name of an officer.

Service of
process.

282.—(1) Any summons or other process issued anywhere in the United Kingdom for the purpose of any proceedings under the customs or excise Acts may be served on the person to whom it is addressed in any part of the United Kingdom without any further endorsement, and shall be deemed to have been duly served—

- (a) if delivered to him personally ; or
- (b) if left at his last known place of abode or business or, in the case of a body corporate, at their registered or principal office ; or
- (c) if left on board any vessel or aircraft to which he may belong or have lately belonged.

(2) Any summons, notice, order or other document issued for the purposes of any proceedings under the said Acts, or of any appeal from the decision of the court in any such proceedings, may be served by an officer.

In this subsection, the expression “ appeal ” includes an appeal by way of case stated.

(3) This section shall not apply in relation to proceedings instituted in the High Court or Court of Session.

Proceedings
for offences.

283.—(1) Save as otherwise expressly provided in the customs or excise Acts and notwithstanding anything in any other enactment, any proceedings for an offence under the said Acts may be commenced at any time within, and shall not be commenced later than, three years from the date of the commission of the offence.

(2) Subject to any express provision made by the enactment in question, any offence under the customs or excise Acts—

- (a) where it is punishable with imprisonment for a term of two years, with or without a pecuniary penalty, shall be punishable either on summary conviction or on conviction on indictment ;
- (b) in any other case, shall be punishable on summary conviction :

Provided that any term of imprisonment imposed by a court of summary jurisdiction for an offence under the said Acts shall not exceed twelve months.

(3) Where any court of summary jurisdiction has begun in accordance with subsection (1) of section twenty-eight of the Criminal Justice Act, 1948, to hear a case under the customs or excise Acts as if the offence were punishable on conviction on indictment only, that court shall not without the consent of the Commissioners determine under subsection (2) of that section to try the case summarily :

Provided that, in the case of proceedings instituted by order and in the name of the Attorney-General, this subsection shall have effect as if for the reference to the Commissioners there were substituted a reference to the Attorney-General.

(4) Without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to a court of quarter sessions against any decision of a court of summary jurisdiction in proceedings for an offence under the customs or excise Acts.

(5) Subsections (2) to (4) of this section shall not apply to Scotland but, without prejudice to any other method of prosecution and subject to any express provision made by the enactment in question, it shall be competent in Scotland to prosecute any offence under the customs or excise Acts summarily in the sheriff court :

Provided that a sentence of the sheriff court on summary conviction shall not impose any term of imprisonment exceeding six months.

284.—(1) Proceedings for an offence under the customs or excise Acts may be commenced— Place of trial
for offences.

- (a) in any court having jurisdiction in the place where the person charged with the offence resides or is found ; or
- (b) if any thing was detained or seized in connection with the offence, in any court having jurisdiction in the place where that thing was so detained or seized or was found or condemned as forfeited ; or
- (c) in any court having jurisdiction anywhere in that part of the United Kingdom, namely England and Wales, Scotland or Northern Ireland, in which the place where the offence was committed is situated.

(2) Where any such offence was committed at some place on the water or in the air outside the area of any commission of the peace, the place of the commission of the offence shall, for the purposes of the jurisdiction of any court, be deemed to be any place in the United Kingdom where the offender is found or to which he is first brought after the commission of the offence.

PART XI
—cont.

(3) The jurisdiction under the last foregoing subsection shall be in addition to and not in derogation of any jurisdiction or power of any court under any other enactment.

Provisions
as to
imprisonment.

285.—(1) Where the sum adjudged to be paid by the conviction of a court of summary jurisdiction in Great Britain under the customs or excise Acts, including any costs adjudged to be paid by the conviction of which the amount is ascertained thereby, exceeds fifty pounds, the maximum period of imprisonment that may be imposed in respect of the non-payment of that sum or, in England or Wales, in respect of the default of a sufficient distress to satisfy that sum shall, notwithstanding anything in section five of the Summary Jurisdiction Act, 1879, or in section forty-eight of the Summary Jurisdiction (Scotland) Act, 1908, be fixed in accordance with the following scale, that is to say—

| | |
|--|--|
| Where the amount of the sum adjudged to be paid by the conviction— | The said period shall be a period not exceeding— |
| exceeds fifty pounds but does not exceed one hundred pounds ... | six months |
| exceeds one hundred pounds but does not exceed two hundred and fifty pounds | nine months |
| exceeds two hundred and fifty pounds | twelve months |

(2) Where, in any proceedings for an offence under the customs or excise Acts, a court of summary jurisdiction in Great Britain—

(a) orders a person to be imprisoned for a term in addition to ordering him to pay a penalty for the same offence; and

(b) further (whether at the same time or subsequently) orders him to be imprisoned for a term in respect of such a non-payment or default as aforesaid,

the aggregate of the terms for which he is so ordered to be imprisoned shall not exceed fifteen months.

(3) Where, under any enactment for the time being in force in Northern Ireland, a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a penalty, or of the default of a sufficient distress to satisfy the amount of that penalty, for a term in addition and succession to a term of imprisonment imposed for the same offence as the penalty, then in relation to a sentence for an offence under the customs or excise Acts the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding fifteen months.

286.—(1) Where liability for any offence under the customs or excise Acts is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any pecuniary penalty and may be proceeded against jointly or severally as the Commissioners may see fit.

PART XI
—cont.
Incidental provisions
as to legal proceedings.

(2) In any proceedings for an offence under the customs or excise Acts instituted in England, Wales or Northern Ireland, any court by whom the matter is considered may mitigate any pecuniary penalty as they see fit.

(3) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the said Acts, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

(4) Where any person arrested in Northern Ireland without a warrant for an offence under the said Acts is brought before a justice of the peace sitting out of petty sessions, the justice may from time to time remand him in custody for such period (not exceeding eight clear days) as the justice thinks fit, or may discharge him upon his entering into a recognizance, with or without sureties, to appear at the time and place named in the recognizance.

287. The balance of any sum paid or recovered on account of any penalty imposed under the customs or excise Acts, after making any such payments in respect of court or police fees as are mentioned in paragraphs (a), (b) and (c) of subsection (1) of section five of the Criminal Justice Administration Act, 1914, and all costs awarded in any proceedings relating to customs or excise to the Commissioners or to any person discharging any duty under those Acts shall, notwithstanding any local or other special right or privilege of whatever origin, be accounted for and paid to the Commissioners or as they direct.

Application of penalties.

288. The Commissioners may, as they see fit—

- (a) stay, sist or compound any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs or excise Acts; or
- (b) restore, subject to such conditions, if any, as they think proper, any thing forfeited or seized under the said Acts; or
- (c) after judgment, mitigate or remit any pecuniary penalty imposed under the said Acts; or
- (d) order any person who has been imprisoned to be discharged before the expiration of his term of imprisonment, being a person imprisoned for any offence

Power of Commissioners to mitigate penalties, etc.

PART XI
—*cont.*

under the said Acts or in respect of the non-payment of a sum adjudged to be paid or awarded in relation to such an offence or in respect of the default of a sufficient distress to satisfy such a sum :

Provided that paragraph (a) of this section shall not apply to proceedings on indictment in Scotland.

Proof of
certain
documents.

289.—(1) Any document purporting to be signed either by one or more of the Commissioners, or by their order, or by any other person with their authority, shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to be so signed.

(2) Without prejudice to the foregoing subsection the Documentary Evidence Act, 1868, shall apply in relation to—

- (a) any document issued by the Commissioners ;
- (b) any document issued before the first day of April, nineteen hundred and nine, by the Commissioners of Customs or the Commissioners of Customs and the Commissioners of Inland Revenue jointly ;
- (c) any document issued before the said first day of April in relation to the revenue of excise by the Commissioners of Inland Revenue,

as it applies in relation to the documents mentioned in that Act and shall, as so applied, have effect as if the persons mentioned in paragraphs (a) to (c) of this subsection were included in the first column of the Schedule to that Act, and any of the Commissioners or any secretary or assistant secretary to the Commissioners were specified in the second column of that Schedule in connection with those persons.

Proof of
certain other
matters.

290.—(1) An averment in any process in proceedings under the customs or excise Acts—

- (a) that those proceedings were instituted by the order of the Commissioners ; or
- (b) that any person is or was a Commissioner, officer or constable, or a member of Her Majesty's armed forces or coastguard ; or
- (c) that any person is or was appointed or authorised by the Commissioners to discharge, or was engaged by the orders or with the concurrence of the Commissioners in the discharge of, any duty ; or
- (d) that the Commissioners have or have not been satisfied as to any matter as to which they are required by any provision of the said Acts to be satisfied ; or
- (e) that any ship is a British ship ; or

- (f) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,

shall, until the contrary is proved, be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—

- (a) any duty has been paid or secured in respect of any goods ; or
(b) any goods or other things whatsoever are of the description or nature alleged in the information, writ or other process ; or
(c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft ; or
(d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne ; or
(e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported ; or
(f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Commissioners, a law officer of the Crown or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the customs or excise Acts, the burden of proof shall lie upon the other party to the proceedings.

291.—(1) Any officer or any other person authorised in that behalf by the Commissioners may, although he is not a barrister, advocate or solicitor, conduct any proceedings before any court of summary jurisdiction or examining justices, being proceedings under any enactment relating to an assigned matter or proceedings arising out of the same circumstances as any proceedings commenced under any such enactment, whether or not the last mentioned proceedings are persisted in.

Persons who
may conduct
proceedings.

(2) Any person who has been admitted as a solicitor and is employed by the Commissioners may act as a solicitor in any proceedings in England, Wales or Northern Ireland relating to any assigned matter notwithstanding that he does not hold a current practising certificate.

PART XII

MISCELLANEOUS AND GENERAL

General powers, etc.

Bonds and
security.

292.—(1) Without prejudice to any express requirement as to security contained in the customs or excise Acts, the Commissioners may, if they see fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

- (2) Any bond taken for the purposes of any assigned matter—
- (a) shall be taken on behalf of Her Majesty; and
 - (b) shall be valid notwithstanding that it is entered into by a person under twenty-one years of age; and
 - (c) may be cancelled at any time by or by order of the Commissioners.

(3) The provisions of the Government Offices Security Act, 1836, and the Government Offices Security Act, 1838 (which relate to the giving of security by transfer of stock in lieu of by bond) shall apply in relation to all assigned matters and shall have effect as so applied subject to the following modifications, that is to say—

- (a) for any reference in section one of the said Act of 1836 to the Treasury there shall be substituted a reference to the Commissioners; and
- (b) any stock transferred in pursuance of the said provisions shall be transferred into the joint names of the chairman of the Commissioners and of the transferor or his nominee.

Power to
require pro-
vision of
facilities etc.

293.—(1) An excise trader and any person required by the Commissioners under this Act to give security in respect of any premises or place to be used for the examination of goods by an officer shall—

- (a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his duties on the premises of that trader or at the bonded premises or place as the Commissioners may direct;
- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and
- (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties.

and any person who contravenes or fails to comply with any provision of this subsection shall be liable to a penalty of one hundred pounds.

(2) An excise trader and any such person as aforesaid shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that trader or person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—

- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the trader or person aforesaid; and
- (b) if the trader or person aforesaid fails to pay those expenses on demand, he shall in addition be liable to a penalty of one hundred pounds.

(3) If any excise trader or person aforesaid or any servant of his—

- (a) wilfully destroys or damages any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock; or
- (b) improperly obtains access to any place or article secured by any such lock; or
- (c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,

he shall be liable to a penalty of five hundred pounds and may be detained.

294.—(1) Without prejudice to any other power conferred by this Act, an officer may examine and take account of any goods—

Power to
examine and
take account
of goods.

- (a) which are imported; or
- (b) which are in a warehouse or Queen's warehouse; or
- (c) which have been loaded into any ship or aircraft at any place in the United Kingdom; or
- (d) which are entered for exportation or for use as stores; or
- (e) which are brought to any place in the United Kingdom for exportation or for shipment for exportation or as stores; or
- (f) in the case of which any claim for drawback, allowance, rebate, remission or repayment of duty is made,

and may for that purpose require any container to be opened or unpacked.

(2) Any examination of goods by an officer under this Act shall be made at such place as the Commissioners appoint for the purpose.

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—cont.

(3) In the case of such goods as the Commissioners may direct, and subject to such conditions as they see fit to impose, an officer may permit goods to be skipped on the quay or bulked, sorted, lotted, packed or repacked before account is taken thereof:

(4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods.

(5) If any imported goods which an officer has power under this Act to examine are without the authority of the proper officer removed from customs charge before they have been examined, those goods shall be liable to forfeiture; and any person who so removed them, if he did so with intent to defraud Her Majesty of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and may be detained.

(6) Without prejudice to the foregoing provisions of this section, where by this section or by or under any other provision of this Act an account is authorised or required to be taken of any goods for any purpose by an officer, the Commissioners may, with the consent of the proprietor of the goods, accept as the account of those goods for that purpose an account taken by such other person as may be approved in that behalf by both the Commissioners and the proprietor of the goods.

Power to take
samples.

295.—(1) An officer may at any time take samples of any goods—

- (a) which he is empowered by this Act to examine; or
- (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process; or
- (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Where an officer takes from any vessel, pipe or utensil on the premises of any of the following excise traders, that is to say, a distiller, brewer for sale, maker of sweets, or manufacturer of sugar, of glucose or of saccharin, a sample of any product of, or of any materials for, the manufacture of that trader—

- (a) the trader may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and

(b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.

(3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Commissioners may direct.

(4) Where any sample is taken under this section from any goods chargeable with a duty of customs or excise after that duty has been paid, other than—

(a) a sample taken when goods are first entered on importation ; or

(b) a sample taken from goods in respect of which a claim for drawback, allowance, rebate, remission or repayment of that duty is being made,

and the sample so taken is to be retained, the officer taking it shall if so required by the person in possession of the goods pay for the sample on behalf of the Commissioners such sum as reasonably represents the wholesale value thereof.

296.—(1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any thing liable to forfeiture under the customs or excise Acts is kept or concealed in any building or place, any officer having a writ of assistance may enter that building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing and may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction : Power to search premises.

Provided that entry shall not be made by night except in the company of a constable.

(2) Without prejudice to the foregoing subsection or to any other power conferred by this Act, if a justice of the peace is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect as aforesaid, he may by warrant under his hand given on any day authorise that officer or any other person named in the warrant to enter and search any building or place so named, and that officer or person shall thereupon have the like powers in relation to that building or place, subject to the like conditions as to entry by night, as if he were an officer having a writ of assistance and acting upon reasonable grounds of suspicion.

(3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of

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—cont.

spirits is or are unlawfully kept or deposited in any building or place, the last foregoing subsection shall apply in relation to any constable as it would apply in relation to an officer.

(4) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.

Power to
search
vehicles and
vessels.

297.—(1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are—

- (a) chargeable with any duty which has not been paid or secured ; or
- (b) in the course of being unlawfully removed from or to any place ; or
- (c) otherwise liable to forfeiture under the customs or excise Acts,

any officer or constable or member of Her Majesty's armed forces or coastguard may stop and search that vehicle or vessel.

(2) If when so required by any such officer, constable or member as aforesaid the person in charge of any such vehicle or vessel refuses to stop or to permit the vehicle or vessel to be searched, he shall be liable to a penalty of one hundred pounds.

Power to
search persons.

298.—(1) Where there are reasonable grounds to suspect that any person to whom this section applies is carrying any article—

- (a) which is chargeable with any duty which has not been paid or secured ; or
- (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment,

any officer or any person acting under the directions of an officer may search him and any article he has with him :

Provided that—

- (i) the person to be searched may require to be taken before a justice of the peace or a superior of the officer or other person concerned, who shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place ;
- (ii) no woman or girl shall be searched in pursuance of this section except by a woman.

(2) This section applies to the following persons, namely—

- (a) any person who is on board or has landed from any ship or aircraft ;
- (b) any person entering or about to leave the United Kingdom ;

- (c) any person within the dock area of a port ;
- (d) any person at a customs airport ;
- (e) in Northern Ireland, any person travelling from or to any place which is on or beyond the boundary.

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299. Subject to any directions of the Treasury as to amount, the Commissioners may at their discretion pay rewards in respect of any service which appears to them to merit reward rendered to them by any person in relation to any assigned matter. Power to pay rewards.

300.—(1) If any person requests an officer or a person appointed by the Commissioners to transact any business relating to an assigned matter with him on behalf of another person, the officer or person appointed as aforesaid may refuse to transact that business with him unless written authority from that other person is produced in such form as the Commissioners may direct. Agent to produce authority.

(2) Subject to the foregoing subsection, anything required by this Act to be done by the importer or exporter of any goods may, except where the Commissioners otherwise require, be done on his behalf by an agent.

General offences

301.—(1) If any person—

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioners or an officer, any declaration, notice, certificate or other document whatsoever ; or
- (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer,

Untrue declarations, etc.

being a document or statement produced or made for any purpose of any assigned matter which is untrue in any material particular, he shall be guilty of an offence under this section.

(2) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a debt due to the Crown or may be summarily recovered as a civil debt.

(3) Without prejudice to the last foregoing subsection, where any person who commits an offence under this section does so either knowingly or recklessly, he shall be liable to a penalty of five hundred pounds or to imprisonment for a term not exceeding

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two years or to both and may be detained ; and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(4) Without prejudice to subsection (2) of this section, where any person commits an offence under this section in such circumstances that he is not liable under the last foregoing subsection, he shall be liable to a penalty of three hundred pounds.

Counterfeiting
documents,
etc.**302.** If any person—

- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter ; or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified ; or
- (c) alters any such document after it is officially issued ; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter,

he shall be liable to a penalty of five hundred pounds, or to imprisonment for a term not exceeding two years, or to both and may be detained.

False scales,
etc.

303.—(1) If any person required by or under the customs or excise Acts to provide scales for any purpose of those Acts provides, uses or permits to be used any scales which are false or unjust he shall be guilty of an offence under this section.

(2) Where any article is or is to be weighed, counted, gauged or measured for the purposes of the taking of an account or the making of an examination by an officer, if any such person as is mentioned in the foregoing subsection, or any person by whom or on whose behalf the article is weighed, counted, gauged or measured, does anything, either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or might be prevented from, or hindered or deceived in, taking a true and just account or making a due examination, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable to a penalty of two hundred pounds and any false or unjust scales, and any article in connection with which the offence was committed, shall be liable to forfeiture.

(4) In this section, the expression “scales” includes weights, measures and weighing or measuring machines or instruments.

304. Without prejudice to any other provision of this Act, if any person—

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- (a) knowingly and with intent to defraud Her Majesty of any duty payable thereon, or to evade any prohibition or restriction for the time being in force under or by virtue of any enactment with respect thereto, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from a warehouse or Queen's warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which any prohibition or restriction is for the time being in force as aforesaid ; or
- (b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods,

Penalty for fraudulent evasion of duty, etc.

he may be detained and, save where, in the case of an offence in connection with a prohibition or restriction, a penalty is expressly provided for that offence by the enactment or other instrument imposing the prohibition or restriction, shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

305.—(1) Where by any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any contravention of or failure to comply with any regulation, direction, condition or requirement made, given or imposed thereunder, and any person is convicted in the same proceedings of more than one such offence, contravention or failure, that person shall be liable to that punishment for each such offence, contravention or failure of which he is so convicted.

General provisions as to offences and penalties.

(2) Where a penalty for any offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(3) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any

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director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

In this subsection, the expression "director", in relation to any body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

(4) Where in any proceedings for an offence under the customs Acts any question arises as to the duty or the rate thereof chargeable on any imported goods, and it is not possible to ascertain the relevant time specified in section thirty-four of this Act, that duty or rate shall be determined as if the goods had been imported without entry at the time when the proceedings were commenced.

Regulations and interpretation

Regulations.

306. Any power to make regulations conferred by this Act shall be exercisable by statutory instrument and any such statutory instrument shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Interpretation.

307.—(1) In this Act, except in so far as the context otherwise requires, the following expressions have the following meanings respectively:—

"aerodrome" means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

"approved route" has the meaning assigned by section eighteen of this Act;

"approved wharf" has the meaning assigned by section fourteen of this Act;

"armed forces" means the Royal Navy, the Royal Marines, the regular army and the regular air force, and any reserve or auxiliary force of any of those services which has been called out on permanent service, or called into actual service, or embodied;

"assigned matter" means any matter in relation to which the Commissioners are for the time being required in pursuance of any enactment to perform any duties;

"authorised methylator" means a person authorised to methylate spirits under subsection (1) of section one hundred and sixteen of this Act;

- “beer” includes ale, porter, stout, black beer and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which on analysis of a sample thereof at any time is found to be of a strength exceeding two degrees of proof, but does not include liquor made elsewhere than upon the licensed premises of a brewer for sale which on analysis of a sample at any time is found to be of an original gravity not exceeding one thousand and sixteen degrees and to be of a strength not exceeding two degrees of proof ;
- “beer-primer” means a person who holds a licence under section one hundred and twenty-six of this Act ;
- “black beer” means beer of the description called or similar to black beer, mum, spruce beer, or Berlin white beer, and any other preparation, whether fermented or not, of a similar character ;
- “boarding station” means a boarding station for the time being appointed under section thirteen of this Act ;
- “boundary” means the land boundary of Northern Ireland ;
- “brewer” means a person holding a licence under section one hundred and twenty-five of this Act, and “brewer for sale” and “private brewer” mean respectively a person holding such a licence as a brewer for sale and a person holding such a licence as a private brewer ;
- “British compounded spirits” means spirits which have, in Great Britain or Northern Ireland, had any flavour communicated thereto or ingredient or material mixed therewith, not being methylated spirits ;
- “British ship” means a British ship within the meaning of the Merchant Shipping Act, 1894, so, however, as not to include a ship registered in any country other than the United Kingdom, the Channel Islands, the Isle of Man, or a colony, United Kingdom trust territory, protected state or protectorate within the meaning of the British Nationality Act, 1948 ;
- “British spirits” mean spirits manufactured in Great Britain or Northern Ireland ;
- “cider” includes perry ;
- “claimant”, in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture ;
- “coasting ship” has the meaning assigned by section fifty-seven of this Act ;
- “commander”, in relation to an aircraft, includes any person having or taking the charge or command of the aircraft ;

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- “Commissioners” means the Commissioners of Customs and Excise;
- “compounder” means a person holding a licence as a compounder under section ninety-nine of this Act;
- “container” includes any bundle or package and any box, cask or other receptacle whatsoever;
- “customs Acts” and “excise Acts” mean those provisions of this Act and any other enactment for the time being in force relating to customs or, as the case may be, excise;
- “customs airport” has the meaning assigned by subsection (5) of section fifteen of this Act;
- “customs station” has the meaning assigned by section eighteen of this Act;
- “dealer” means a person holding a licence under section one hundred and forty-six of this Act;
- “distiller” means a person holding a licence under section ninety-three of this Act and “distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;
- “distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section ninety-six of this Act;
- “drawback goods” means goods in the case of which a claim for drawback has been or is to be made;
- “dutiabie goods” means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon;
- “enactment” includes an enactment of the Parliament of Northern Ireland;
- “examination station” has the meaning assigned by section sixteen of this Act;
- “excise trade” means a trade or business for the carrying on of which an excise licence is required;
- “excise trader” means any person carrying on a trade or business subject to any provision of this or any other Act relating to excise, whether or not that trade or business is an excise trade;
- “exporter”, in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft functions corresponding to those of a shipper;

- “goods” includes stores and baggage ;
- “gravity” and “original gravity” have the meanings assigned by section one hundred and seventy-one of this Act.
- “holiday” means any day which by virtue of section three of this Act is kept as a holiday in the customs and excise in the relevant part of the United Kingdom ;
- “hydrocarbon oils” has the meaning assigned by section one hundred and ninety-five of this Act ;
- “importer” in relation to any goods at any time between their importation and the time when they are delivered out of customs charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods ;
- “intoxicating liquor” means spirits, beer, cider, wine and sweets ;
- “justice” and “justice of the peace” in Scotland includes a sheriff and in Northern Ireland, in relation to any powers and duties which immediately before the commencement of this Act could under any enactment then in force only be exercised and performed by a resident magistrate, means a resident magistrate ;
- “justices’ licence or certificate” means a justices’ licence granted under the Licensing (Consolidation) Act, 1910, or a certificate of a licensing court granted under the Licensing (Scotland) Act, 1903, or a certificate of a licensing court within the meaning of subsection (5) of section eleven of the Intoxicating Liquor Act (Northern Ireland), 1923, granted under the relevant enactments for the time being in force in Northern Ireland, authorising, or required by any enactment to be produced on making application for, the grant, transfer or removal, as the case may require, of a licence to sell intoxicating liquor ;
- “land” and “landing”, in relation to aircraft, include alighting on water ;
- “law officer of the Crown” means the Attorney-General or in Scotland the Lord Advocate or in Northern Ireland the Attorney-General for Northern Ireland ;
- “licensed methylator” means a person holding a licence under subsection (2) of section one hundred and sixteen of this Act ;

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- “licence year”, in relation to an excise licence issuable annually, means the period of twelve months ending on the date on which that licence expires in any year ;
- “maker of sweets” means a person holding a licence under section one hundred and thirty-nine of this Act ;
- “master” in relation to a ship, includes any person having or taking the charge or command of the ship ;
- “methylated spirits” means spirits mixed in Great Britain or Northern Ireland with some other substance in accordance with regulations made under section one hundred and eighteen of this Act, and “power methylated spirits” means spirits methylated in such manner as may be prescribed by those regulations for methylated spirits of that class ;
- “molasses” includes invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and which are not for the time being specifically chargeable with any duty of customs or excise as sugar or glucose ;
- “nautical mile” means a distance of six thousand and eighty feet ;
- “night” means the period between the hours of eleven o’clock at night and five o’clock in the morning ;
- “occupier”, in relation to any bonded premises, means the person who has given security to the Crown in respect of those premises ;
- “officer” means, subject to the provisions of subsection (2) of section four of this Act, a person commissioned by the Commissioners ;
- “owner” in relation to an aircraft includes the operator of the aircraft ;
- “perfect entry” means an entry made in accordance with section twenty-eight or eighty-six of this Act, as the case may require ;
- “port” means a port appointed by the Commissioners under section thirteen of this Act ;
- “prescribed area” means such an area in Northern Ireland adjoining the boundary as the Commissioners may by regulations prescribe ;
- “proof”, in relation to the strength of spirits, has the meaning assigned by section one hundred and seventy-two of this Act ;
- “proper”, in relation to the person by, with or to whom, or the place at which, anything is to be done, means the person or place appointed or authorised in that behalf by the Commissioners ;

- “proprietor”, in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods ;
- “Queen’s warehouse” means any place provided by the Crown or appointed by the Commissioners for the deposit of goods for security thereof and of the duties chargeable thereon ;
- “rectifier” means a person holding a licence as a rectifier under section ninety-nine of this Act ;
- “registered club” means a club for the time being registered under the Licensing (Consolidation) Act, 1910, or, in Scotland or Northern Ireland, a registered club within the meaning of Part V of the Licensing (Scotland) Act, 1903 or the Registration of Clubs (Ireland) Act, 1904, respectively ;
- “retail”, in relation to the sale of intoxicating liquor, has the meaning assigned by subsection (4) of section one hundred and forty-eight of this Act ;
- “retailer” means a person holding a licence under section one hundred and forty-nine of this Act, and “retailer’s on-licence” and “retailer’s off-licence” have the meanings respectively assigned by that section ;
- “saccharin” includes any substance of a like nature or use to saccharin ;
- “ship” and “vessel” include any boat or other vessel whatsoever ;
- “shipment” includes loading into an aircraft, and “shipped” and cognate expressions shall be construed accordingly ;
- “spirits” means spirits of any description and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits but does not include methylated spirits ;
- “spirits of wine” means plain British spirits of a strength of not less than forty-three degrees over proof ;
- “stores” means goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting ;
- “sweets” means any liquor which is made from fruit and sugar or from fruit or sugar mixed with any other material and which has undergone a process of fermentation in the manufacture thereof, and includes British wines, made wines, mead and metheglin ;
- “tobacco” includes manufactured and unmanufactured tobacco of every description, tobacco stalks and tobacco refuse ;

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- “tobacco dealer” and “tobacco manufacturer” mean a person holding a licence under section one hundred and eighty-seven and under section one hundred and seventy-five respectively of this Act ;
- “tobacco refuse” includes tobacco shorts and returns and offal snuff ;
- “tons register” means the tons of a ship’s net tonnage as ascertained and registered according to the tonnage regulations of the Merchant Shipping Act, 1894, or, in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered ;
- “transit goods” means imported goods entered on importation for transit or transhipment ;
- “transit or transhipment”, in relation to the entry of goods, means transit through the United Kingdom or transhipment with a view to the re-exportation of the goods in question ;
- “transit shed” has the meaning assigned by section seventeen of this Act ;
- “vehicle” includes a railway vehicle ;
- “vinegar-maker” means a person holding a licence under section two hundred and twenty-five of this Act ;
- “warehouse”, except in the expressions “Queen’s warehouse” and “distiller’s warehouse”, means a place of security approved by the Commissioners under section eighty of this Act and, except in that section, also includes a distiller’s warehouse ; and “warehoused” and cognate expressions shall be construed accordingly ;
- “wholesale”, in relation to dealing in intoxicating liquor, has the meaning assigned by subsection (6) of section one hundred and forty-six of this Act ;
- “wine” means imported wine.

(2) In computing for the purposes of this Act any period expressed therein as a period of clear days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

(3) Except in so far as the context otherwise requires, any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

Isle of Man

PART XII
—cont.

308.—(1) Subject to the next following subsection, the following provisions of this Act, so far as they relate to customs, shall apply to the Isle of Man and have effect as if that island were part of the United Kingdom, that is to say—

Application of
Act to Isle of
Man.

- (a) Part I except section eleven ;
- (b) Part II except sections thirty-seven, forty-one and forty-three ;
- (c) Part III ;
- (d) sections one hundred and seven, one hundred and nine, one hundred and eleven, one hundred and forty-two to one hundred and forty-five, and one hundred and seventy-one to one hundred and seventy-three ;
- (e) Part X except sections two hundred and fifty-six and two hundred and fifty-eight, subsections (3) to (5) of section two hundred and sixty-three, and sections two hundred and sixty-five, two hundred and sixty-nine and two hundred and seventy-two ;
- (f) Part XI except section two hundred and seventy-six ;
- (g) Part XII except subsection (3) of section two hundred and ninety-two and section three hundred and seventeen :

Provided that, save as permitted by the Commissioners and subject to such conditions as they see fit to impose, the provisions of this Act relating to aircraft arriving in or departing from the United Kingdom from or for a place outside the United Kingdom and to goods carried therein shall apply to any aircraft arriving at or departing from any place in Great Britain or Northern Ireland from or for any place in the Isle of Man and to goods carried therein.

(2) In their application to the Isle of Man, the provisions specified in the foregoing subsection shall have effect subject to the modifications set out in the Eighth Schedule to this Act.

(3) Section two hundred and seventy-seven of the Customs Consolidation Act, 1876 (which provides that the Isle of Man shall be deemed and taken to be part of the United Kingdom for all the purposes of the customs Acts) shall not apply in relation to this Act or to any Act passed after the commencement of this Act.

309.—(1) Subject to the provisions of this section, goods removed to or from Great Britain or Northern Ireland from or to the Isle of Man shall for the purposes of the customs Acts be deemed not to be imported or exported thereinto or therefrom.

Removal to
from Isle of
Man not to be
exportation or
importation.

(2) The foregoing subsection shall not apply to the removal from the Isle of Man to Great Britain or Northern Ireland of—

PART XII
—cont.

- (a) any explosives within the meaning of the Explosives Act, 1875, on the unloading or landing of which any restriction is for the time being in force under or by virtue of that Act; or
- (b) copies of copyright works to which section fourteen of the Copyright Act, 1911, applies.

(3) Where in the case of any goods which are the produce or growth of the Isle of Man, or which have been manufactured in that island from materials which are such produce or growth, a duty of excise is chargeable on like goods or materials manufactured or produced in Great Britain or Northern Ireland, there shall be payable on the removal of those goods from the Isle of Man to Great Britain or Northern Ireland such part of any duty of customs chargeable on the importation of like goods into Great Britain or Northern Ireland as shall fairly countervail that duty of excise.

(4) Any goods manufactured in the Isle of Man wholly or partly from imported materials, being materials—

- (a) which, if they had been imported into Great Britain or Northern Ireland, would have been chargeable with customs duty; and
- (b) which on their importation into the Isle of Man either were not charged with customs duty or were charged with a lower amount by way of customs duty than would have been payable on their importation into Great Britain or Northern Ireland,

shall on their removal from the Isle of Man to Great Britain or Northern Ireland be chargeable with customs duty as if they were being imported.

(5) Any enactment relating to the allowance of drawback of any duty of customs or excise on the exportation from Great Britain or Northern Ireland of any goods shall have effect subject to such conditions and modifications as the Commissioners may by regulations prescribe as if the removal of such goods to the Isle of Man were the exportation thereof.

Restrictions on
removal of
goods from
Isle of Man to
United
Kingdom.

310.—(1) Where any goods which, if they were imported into Great Britain or Northern Ireland, would be chargeable with customs duty are imported into the Isle of Man and on that importation either are not charged with any customs duty or are charged with a lower amount by way of customs duty than would have been payable on their importation into Great Britain or Northern Ireland, then —

- (a) if the goods are cleared from customs charge in the Isle of Man for home use or to be dealt with in any other manner in the Isle of Man, they shall not thereafter be removed to Great Britain or Northern Ireland or be loaded into any ship or aircraft or be

waterborne for the purpose of being so removed, or be brought to any place in the Isle of Man for the purpose of being so loaded or waterborne ;

(b) in any other case, shall not be removed from the Isle of Man to Great Britain or Northern Ireland until they have been cleared for that purpose by the proper officer and, except in the case of goods reported on arrival for removal to Great Britain or Northern Ireland in the same ship or aircraft and in continuance of the same voyage or flight, until security has been given to the satisfaction of the Commissioners for the due delivery thereof at some port or customs airport in Great Britain or Northern Ireland.

(2) Where any goods—

(a) manufactured or produced in Great Britain or Northern Ireland and chargeable with a duty of excise on being so manufactured or produced or on being sent out from the premises of the manufacturer ; or

(b) imported into Great Britain or Northern Ireland and chargeable on that importation with a duty of customs,

have been removed from Great Britain or Northern Ireland to the Isle of Man without payment of that duty or on drawback thereof, then, save with the permission of the Commissioners and subject to such conditions as they see fit to impose, neither those goods nor any other goods in the manufacture or preparation of which those goods have been used shall thereafter be removed from the Isle of Man to Great Britain or Northern Ireland.

(3) Any goods removed, loaded, waterborne or brought to any place contrary to this section shall be liable to forfeiture, and any person concerned in the removal, loading, making waterborne or bringing of the goods shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater.

311. Before any goods which are the produce or growth of the Isle of Man or which have been manufactured in that island from—

Declaration and certificate of growth or manufacture of goods from Isle of Man.

(a) materials which are such produce or growth ; or

(b) materials not chargeable with any duty in Great Britain or Northern Ireland ; or

(c) materials so chargeable upon which that duty has been paid and not drawn back,

are loaded into any ship or aircraft in the Isle of Man for carriage to any place in Great Britain or Northern Ireland.

PART XII
—cont.

proof shall be made to the satisfaction of the proper officer at the place of loading, by the written declaration of some competent person containing such particulars as the Commissioners may direct, that the goods to be loaded are such produce or growth, or have been so manufactured as aforesaid, and that officer shall on demand give to the master of the ship or the commander of the aircraft in which the goods are to be carried a certificate that proof has been so made.

Saving for
rights and
privileges of
Isle of Man.

312. Nothing in this Act shall prejudice or affect any right or privilege legally exercised or enjoyed by the Isle of Man at the commencement of this Act.

*Application, savings, etc.*Power to apply
Act in
relation to
duties
transferred
to local
authorities.

313.—(1) The following provisions of this section shall have effect where the power to levy any duties has been transferred to any local authority under section six of the Finance Act, 1908, or section fifteen of the Finance Act, 1949.

(2) Subject to the following provisions of this section and save as expressly provided in sections two hundred and thirty-four and two hundred and thirty-seven of this Act, the foregoing provisions of this Act relating to excise shall not apply in relation to any duties so transferred.

(3) The Treasury may by order provide that, subject to such modifications, if any, as may be specified in the order, any provision of this Act so specified which confers or imposes powers, duties or liabilities with respect to excise duties and to the issue and cancellation of excise licences on which those duties are imposed and to other matters relating to excise duties and licences shall have effect in relation to the local authority and their officers with respect to the transferred duties and to the licences on which those duties are imposed as they have effect in relation to the Commissioners and officers with respect to other excise duties and licences; and those provisions and, subject as aforesaid, any provisions relating to punishments and penalties in connection therewith shall have effect accordingly.

(4) Any order made under this section shall be made by statutory instrument and may—

- (a) amend the Order in Council made under section six of the said Act of 1908; and
- (b) be varied or revoked by a subsequent order made under this section.

Application to
Northern
Ireland—
general.

314.—(1) In relation to any matter with respect to which the Parliament of Northern Ireland has power to make laws, this Act shall in its application to Northern Ireland have effect—

- (a) as if for any references to the Commissioners and to officers there were substituted references to the Ministry

of Finance for Northern Ireland and to officers of that Ministry respectively ;

- (b) as if any provision for the sanction or directions of the Treasury were omitted ;
- (c) as if subsections (1) and (2) of section one and subsection (1) of section four were omitted ;
- (d) as if the reference in section twelve to Parliament were a reference to the Parliament of Northern Ireland ;
- (e) as if for the references in Part I of the Tenth Schedule to the Solicitor for the Customs and Excise, the Secretary to the Commissioners of Customs and Excise, the Accountant and Comptroller General of Customs and Excise and a collector of Customs and Excise there were substituted references to the officers of the said Ministry of Finance performing corresponding functions.

(2) In the application of this Act to Northern Ireland, the following expressions have the following meanings respectively—

“ court of summary jurisdiction ” means a court of summary jurisdiction constituted in accordance with the provisions of the Summary Jurisdiction and Criminal Justice Act (Northern Ireland), 1935, or any other Act of the Parliament of Northern Ireland whether passed before or after the commencement of this Act ;

“ summary conviction ” means conviction subject to and in accordance with the Summary Jurisdiction Acts, including any Act of the Parliament of Northern Ireland, whether passed before or after the commencement of this Act, amending those Acts.

(3) Notwithstanding anything in section two hundred and eighty-one of this Act, proceedings under any enactment relating to the illicit distillation of spirits may be instituted in Northern Ireland by a constable without an order of the Commissioners or of the Ministry of Finance for Northern Ireland as well as by an officer and under such an order.

(4) In the case of the following enactments (being enactments of the Parliament of the United Kingdom having effect only in Northern Ireland), that is to say—

- (a) the Illicit Distillation (Ireland) Act, 1831 ;
- (b) the Illicit Distillation (Ireland) Act, 1857 ;
- (c) sections eighteen and nineteen of the Revenue (No. 2) Act, 1861 ;
- (d) the Revenue Act, 1863 ;
- (e) the Revenue Act, 1867 ;

PART XII
—cont.

- (f) section six of the Revenue Act, 1868 ;
(g) section thirteen of the Finance Act, 1923,

the Parliament of Northern Ireland shall have power to repeal and to re-enact in whole or in part so much of any of those enactments as is left unrepealed by this Act, notwithstanding that those enactments may relate wholly or partly to matters with respect to which the Parliament of Northern Ireland would not, but for the provisions of this subsection, have power to make laws ; and nothing in this Act shall prejudice the operation of any of the said enactments, whether as left unrepealed by this Act or as re-enacted by the Parliament of Northern Ireland.

(5) It is hereby declared that the Parliament of Northern Ireland has power to make laws for purposes similar to the purposes of sections one hundred and fifty-two and one hundred and fifty-three of this Act.

(6) For the purposes of the application of this Act to Northern Ireland, section thirty-eight of the Interpretation Act, 1889, shall have effect as if the expressions " Act " and " enactment " therein included enactments of the Parliament of Northern Ireland.

(7) For the purposes of section six of the Government of Ireland Act, 1920, this Act shall be deemed to have been passed before the day appointed for the purposes of that section.

Application to
Scotland—
general.

315. In the application of this Act to Scotland—

- (a) any reference to costs shall be construed as a reference to expenses ;
(b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word " summarily " were omitted ;
(c) any reference to intoxicating liquor shall be construed as a reference to exciseable liquor ;
(d) any reference to licensed premises in relation to the sale of intoxicating liquor shall be construed as a reference to premises in respect of which a certificate as defined in Part VII of the Licensing (Scotland) Act, 1903, has been granted and is in force ;
(e) any reference to distress or to levying distress shall be construed as a reference to diligence or to doing diligence respectively ;
(f) any reference to a plaintiff shall be construed as a reference to a pursuer ;
(g) any reference to a court of summary jurisdiction shall be construed as a reference to the sheriff court.

316.—(1) Any order, regulation, direction, form or other instrument having effect immediately before the commencement of this Act under any enactment repealed by this Act relating to any matter with respect to which the Commissioners or the Treasury have under this Act power to make orders or regulations or to give directions or impose conditions or restrictions shall, unless and until revoked or varied by the Commissioners or, as the case may be, by the Treasury and so far as it is not inconsistent with the provisions of this Act, have effect as if made, given or prescribed under that power.

(2) Any appointment of or by, and any commission, authority or licence granted or approval given by, the Commissioners under any enactment repealed by this Act and in force immediately before the commencement of this Act shall have effect as if made, granted or given under the corresponding provision of this Act.

(3) Any functions which, immediately before the commencement of this Act, fall to be performed on behalf of any other person by the Commissioners or by officers or by any person appointed by the Commissioners shall continue to be so performed by them unless and until other arrangements are made, notwithstanding that those functions are not expressly mentioned in this Act.

(4) Where by any enactment, grant or other instrument, any right or privilege not relating to customs or excise has at any time been granted by reference to the then existing limits of any port, sub-port, haven, creek, legal quay or sufferance wharf appointed for the purposes of any enactment relating to customs, then, subject to any provision contained in that instrument, nothing in any order made or other thing done under section thirteen or fourteen of this Act shall affect that right or privilege.

(5) Any document referring to an enactment repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act.

(6) Nothing in this Act shall prejudice the operation of the Mail Ships Acts, 1891 and 1902.

317. The Ninth Schedule to this Act shall have effect for the purpose of making the necessary amendments to the enactments relating to purchase tax consequent upon the coming into operation of this Act. Adaptation of
enactments
relating to
purchase tax.

318.—(1) Save where the context otherwise requires, any reference in, or in any instrument made under, any enactment relating to customs or excise passed before the first day of April, nineteen hundred and nine to any of the persons mentioned in the first column of Part I of the Tenth Schedule to this Act shall Adaptation
of other
enactments.

PART XII
—cont.

be construed as a reference to the persons respectively specified in relation thereto in the second column of that Part of that Schedule.

(2) The enactments specified in Part II of the said Tenth Schedule shall have effect subject to the amendments respectively specified in relation thereto in that Part of that Schedule.

Certain enactments to cease to have effect.

319. The provisions specified in the Eleventh Schedule to this Act, being provisions which are no longer required, shall cease to have effect.

Repeals.

320.—(1) The enactments set out in Parts I and II of the Twelfth Schedule to this Act, being enactments relating to matters with respect to which provision is made in this Act or is authorised by this Act to be made by regulations, directions or conditions made, given or imposed thereunder, are hereby repealed to the extent specified in the third column of those Parts respectively of that Schedule:

Provided that this section shall not operate to repeal any of the said enactments which form part of the law for the time being in force in any place outside the United Kingdom and the Isle of Man in so far as they form part of that law.

(2) Where a provision of any Act has been substituted for a provision of any other Act and that other Act is repealed by virtue of this section, the repeal shall not extend to the first mentioned provision unless that provision is itself expressly repealed.

(3) For the purposes of any proceedings under section forty-five, fifty-six or three hundred and four of this Act for an offence in connection with the importation or exportation of drugs in contravention of the Dangerous Drugs Act, 1951, section fifteen of that Act (which imposes penalties for certain offences) shall not by reason of the repeal by this section of section thirteen of that Act (which applies the customs Acts) be deemed expressly to provide a penalty for that offence.

(4) Nothing in this or the four last foregoing sections shall be taken as prejudicing the operation of section thirty-eight of the Interpretation Act, 1889 (which relates to the effect of repeals).

(5) The Excise Transfer Order, 1909, and articles 55 and 56 of, and the Third Schedule to, the Air Navigation Order, 1949, are hereby revoked.

Short title and commencement.

321.—(1) This Act may be cited as the Customs and Excise Act, 1952.

(2) This Act shall come into operation on the first day of January, nineteen hundred and fifty-three.

SCHEDULES

FIRST SCHEDULE

Section 93.

EXCISE DUTY ON DISTILLER'S LICENCE

1. The duty on a distiller's licence granted in respect of premises in respect of which such a licence was not held for the preceding year or any part thereof, or in respect of which such a licence was so held but at which no spirits were manufactured under that licence, shall be ten pounds.

2. The duty on such a licence in respect of premises in respect of which such a licence was held for the preceding year or any part thereof and at which spirits were manufactured under that licence shall be in accordance with the following scale:—

| | | |
|---|--------|-----|
| Where the number of gallons computed at proof of spirits manufactured during the preceding year at those premises did not exceed 50,000 | | £10 |
| Where the number of such gallons so manufactured exceeded 50,000— | | |
| for the first 50,000 | | £10 |
| for every further 25,000 or fraction of 25,000 | | £10 |

Provided that where such a licence was held for part only of the preceding year the number of such gallons as aforesaid manufactured during the preceding year at those premises shall, for the purpose of the foregoing scale, be taken to be a number which bears the same proportion to the number so manufactured in the period for which the licence was in force as a year bears to that period.

3. For the purposes of this Schedule, there shall be left out of account all spirits shown to the satisfaction of the Commissioners to have been directly delivered out of the distillery or a distiller's warehouse associated therewith—

- (a) for use in any art or manufacture under section one hundred and eleven of this Act ; or
- (b) for methylation ; or
- (c) being spirits of a strength exceeding sixty degrees over proof, for exportation or shipment as stores ;

and in determining the amount of spirits so delivered there shall be included the amount of any wastage thereof which is shown to the satisfaction of the Commissioners to have occurred before the delivery :

Provided that duty shall in the first place be charged and paid as if the reference in this paragraph to spirits delivered for the purposes therein mentioned were references to spirits so delivered before the end of the preceding year, and the amount of the duty shall be subsequently adjusted where spirits are delivered as aforesaid after the end of the preceding year.

4. For the purposes of this Schedule, the preceding year shall be taken to be the twelve months ending on the thirtieth day of June immediately preceding, or such other day as the Commissioners may fix either generally or as respects any particular distiller.

SECOND SCHEDULE

EXCISE DUTY ON BREWERS' LICENCES

PART I

Brewer for Sale

1. The duty on a licence to brew beer as a brewer for sale granted in respect of premises in respect of which such a licence was not held for the preceding year or any part thereof, or in respect of which such a licence was so held but at which no beer was brewed under that licence, shall be one pound.

2. The duty on such a licence granted in respect of premises in respect of which such a licence was held for the preceding year or any part thereof and at which beer was brewed under that licence shall be in accordance with the following scale:—

| | |
|---|---------|
| Where the number of bulk barrels brewed during the preceding year at those premises did not exceed 100 | £1 |
| Where the number of bulk barrels so brewed exceeded 100— | |
| for the first 100 barrels | £1 |
| for every further 50 barrels or fraction of 50 barrels | 8s. 0d. |

Provided that where such a licence was held for part only of the preceding year, the number of bulk barrels brewed at the premises in that year shall, for the purpose of the foregoing scale, be taken to be a number which bears the same proportion to the number so brewed in the period for which the licence was in force as a year bears to that period.

3. For the purposes of this Part of this Schedule—

- (a) the expression "bulk barrel" means a quantity of thirty-six gallons; and
- (b) the preceding year shall be taken to be the twelve months ending on the thirtieth day of June last preceding, or such other day as the Commissioners may fix either generally or as respects any particular brewer for sale.

PART II

Private Brewer

4. The duty on a private brewer's licence shall be in accordance with the following scale—

| | |
|--|---------|
| | £ s. d. |
| If the beer brewed by the brewer is by virtue of the proviso to subsection (3) of section one hundred and thirty-four of this Act not to be charged with duty, then— | |
| (a) where the brewer is the occupier of a house of an annual value exceeding £10 but not exceeding £15 | 2 10 0 |

| | £ | s. | d. | |
|---|---|----|----|--------------------|
| (b) where the brewer is the occupier of a house of an annual value of £10 or less | 1 | 5 | 0 | 2ND SCH. —cont. |
| If the beer brewed by the brewer is to be charged with duty | 4 | 0 | | |

Provided that, where the brewer is the occupier of a house of an annual value of eight pounds or less, he may in any licence year obtain without payment of duty a licence to brew beer for his own use from a quantity of materials not exceeding two units of materials within the meaning of section one hundred and thirty-two of this Act.

5. The annual value of a house occupied by a private brewer shall be ascertained by such means as the Commissioners think fit:

Provided that an appeal shall lie from their valuation to the commissioners for the general purposes of income tax for the division in which the house is situate, whose decision shall be final.

6. For the purposes of this Part of this Schedule, the expression "house" means a dwelling-house together with the offices, courts, yards and gardens occupied therewith.

THIRD SCHEDULE

Section 126.

EXCISE DUTY ON BEER-PRIMING LICENCE

1. The duty on a beer-priming licence granted in respect of premises in respect of which such a licence was not held for the preceding licence year or any part thereof shall be twenty-five pounds, or, in a case where the licence is granted for part of a licence year, a sum which bears the same proportion to twenty-five pounds as that part of the year bears to a year.

2. The duty on such a licence in respect of premises in respect of which such a licence was held for the preceding licence year or any part thereof shall be in accordance with the following scale:—

| | |
|---|-----|
| Where the number of bulk barrels of solutions received for use at the premises in the preceding licence year did not exceed twenty-five | £25 |
| Where the number of bulk barrels of solutions so received exceeded twenty-five— | |
| for the first twenty-five barrels | £25 |
| for every further twenty-five barrels or fraction of twenty-five barrels | £5 |

Provided that where such a licence was held for part only of the preceding licence year, the number of bulk barrels of solutions received for use at the premises in that year shall, for the purpose of the foregoing scale, be taken to be a number which bears the

3RD SCH.
—cont.

same proportion to the number so received in the period for which the licence was in force as a year bears to that period.

3. For the purpose of this Schedule—

- (a) the expression “bulk barrel” means a quantity of thirty-six gallons; and
- (b) the expression “solutions” means priming and colouring solutions.

Section 149,
Sch. 10.

FOURTH SCHEDULE

EXCISE DUTIES ON RETAILERS' LICENCES

PART I

Retailers' On-Licences

Amount of duty

1. Subject to the provisions of this Part of this Schedule, the duty on a retailer's on-licence—

- (a) in respect of spirits (publican's licence), shall be an amount equal in Great Britain to one-half or in Northern Ireland to three-eighths of the annual value of the licensed premises or the appropriate amount specified in relation to a publican's licence in Table A hereinafter set out, whichever is the higher;
- (b) in respect of beer (beerhouse licence), shall be an amount equal in Great Britain to one-third or in Northern Ireland to one-quarter of the annual value of the licensed premises or the appropriate amount specified in relation to a beerhouse licence in the said Table A, whichever is the higher;
- (c) in respect of cider, wine or sweets, shall be the appropriate amount specified in relation thereto respectively in Table B hereinafter set out:

Provided that where the justices' licence or certificate in pursuance of which a retailer's on-licence under this Act is granted is a six-day or an early-closing licence or certificate, the licence under this Act shall be granted upon payment of a sum representing six-sevenths, or, if the justices' licence or certificate is both a six-day and an early-closing one, five-sevenths of the duty which would otherwise be payable by virtue of this paragraph.

In this paragraph, the expression “six-day certificate” includes a certificate for a public-house in Scotland.

TABLE A
Publicans' and Beerhouse Licences

4TH SCH.
—cont.

| Situation of Licensed Premises | Minimum Amount of Duty | |
|---|------------------------|-------------------|
| | Publican's licence | Beerhouse licence |
| | £ s. d. | £ s. d. |
| In Great Britain— | | |
| in an area which is not an urban area, or in an urban area with a population of less than 2,000 | 5 0 0 | 3 10 0 |
| in an urban area with a population of 2,000 or more | 10 0 0 | 6 10 0 |
| In Northern Ireland— | | |
| in an area which is not an urban area, or in an urban area with a population of less than 10,000 | 5 0 0 | 3 10 0 |
| in an urban area with a population of 10,000 or more | 7 10 0 | 4 0 0 |

For the purposes of this Table—

- an urban area means any county borough, borough or urban district ;
- the administrative County of London shall be deemed to be a single urban area ;
- population shall be calculated according to the last published census for the time being.

TABLE B
Retailer's on-licence in respect of cider, wine or sweets

| Annual Value of Premises | Licence in Respect of | | |
|--|-----------------------|---------|---------|
| | Cider | Wine | Sweets |
| | £ s. d. | £ s. d. | £ s. d. |
| In Great Britain— | | | |
| Under £30 | 2 5 0 | 4 10 0 | 2 5 0 |
| Not less than £30 but under £50 | 3 0 0 | 6 0 0 | 3 0 0 |
| Not less than £50 but under £100 | 4 10 0 | 9 0 0 | 4 10 0 |
| £100 or over | 6 0 0 | 12 0 0 | 6 0 0 |
| In Northern Ireland— | | | |
| Under £30 | 2 5 0 | — | — |
| Not less than £30 but under £50 | 3 0 0 | — | — |
| Not less than £50 but under £100 | 4 0 0 | — | — |
| Not less than £100 but under £150 | 5 0 0 | — | — |
| £150 or over | 6 0 0 | — | — |

4TH SCH.
—cont.*Certain areas not to be treated as urban*

2.—(1) Where it is shown to the satisfaction of the Commissioners that any premises situated in an urban area within the meaning of Table A in the last foregoing paragraph are situated in a part of the area which has only a small local population and is essentially rural in character, and that the more populous parts of the district are so remote as not to affect the amount of business carried on upon the premises, the premises shall for the purposes of that Table be deemed to be situated in an area which is not an urban area.

(2) Any premises in Northern Ireland in respect of which an abatement of duty is allowed by virtue of this paragraph shall be deemed for the purposes of section seventy-eight of the Licensing Act, 1872, and paragraph 1 of Part I of the Second Schedule to the Intoxicating Liquor Act (Northern Ireland), 1923 (which relate to closing hours) to be premises not situate in a city, town, county borough or urban district.

Hotels and Restaurants

3.—(1) Where, in the case of any licensed premises which are structurally adapted to be used, and are bona fide used, either for the purpose of the reception of guests and travellers desiring to sleep on the premises or as a restaurant, it is shown to the satisfaction of the Commissioners that the receipts from the sale of intoxicating liquor in the preceding year were less, in the case of a restaurant, than three-fifths or, in any other case, than one-half of the total receipts in that year from the business of all descriptions carried on by the licence-holder at those premises, the duty payable on the licence shall be a reduced duty either—

- (a) of an amount bearing the same proportion to the amount of duty payable by virtue of paragraph 1 of this Schedule as the receipts from the sale of intoxicating liquor bear to the total receipts; or
- (b) at the option of the person by whom the duty is payable, of an amount equal to twenty-five per cent. of the annual licence value of the premises:

Provided that the reduced duty payable under this paragraph—

- (i) in the case of a publican's licence, shall not be less in Great Britain than one-thirtieth or in Northern Ireland than one-fortieth of the annual value of the premises;
- (ii) in any other case, shall not be less in Great Britain than one-fifteenth or in Northern Ireland than one-twentieth of the full duty;

and further, in the case of a publican's licence or beerhouse licence, shall not be less than the appropriate amount specified in Table A of paragraph 1 of this Schedule.

(2) In calculating receipts for the purposes of this paragraph, the year shall be the twelve months ending on the thirty-first day of March or such other day as the Commissioners may fix for any area or to meet the circumstances of a particular case or cases.

4. The Commissioners may make regulations for adapting the provisions of the last foregoing paragraph to cases where a licence is granted in respect of premises for which such a licence has not previously been in force, or where the annual licence value of the premises has not been certified as provided in Part V of this Schedule, and may by those regulations provide for the grant of a licence in cases where they are satisfied that it is probable that the premises for which the licence is granted are premises to which that paragraph will apply on a provisional payment of one-fifth of the full duty, and for adjustment of the duty after the licence has been in force for six months in accordance with the receipts for those six months, or after the annual licence value has been certified as aforesaid, either by the repayment of any duty which is found to have been paid in excess or by the recovery as a debt due to Her Majesty of any sum by which the amount paid as duty falls short of the amount which is found to be payable.

5. Where, in the case of any such premises as are mentioned in paragraph 3 of this Schedule, it is shown to the satisfaction of the Commissioners as respects any year that, by reason of any circumstances directly or indirectly attributable to any war in which Her Majesty may be or have been engaged, the reduction of duty provided for by that or the last foregoing paragraph would apart from this paragraph not be applicable, the Commissioners may, if it appears to them necessary so to do to avoid hardship, direct that for the purpose of ascertaining whether the said reduction is applicable the said paragraph 3 shall have effect as if for the references to receipts in the preceding year there were substituted references to receipts in such earlier year as the Commissioners think just:

Provided that if as the result of such a direction a reduced duty becomes payable in accordance with head (a) of sub-paragraph (1) of the said paragraph 3, the amount thereof shall be calculated by reference to the receipts of the preceding year and not to those of the said earlier year.

Seasonal hotels and premises of high annual value

6. Where in the case of any premises which are structurally adapted for use as a hotel and are bona fide so used it is shown to the Commissioners that it is impracticable to obtain a reduction of duty in respect of the premises under paragraph 3 or 4 of this Schedule owing to the fact that visitors resort to the place where the premises are situated only during certain seasons of the year, a retailer's on-licence may be granted at the option of the licence-holder on payment of an amount equal in Great Britain to one-third or in Northern Ireland to one-quarter of the annual licence value:

Provided that the duty payable in pursuance of this paragraph shall not be less—

- (a) where the premises are of an annual value not exceeding one hundred pounds, than thirty pounds;
- (b) in any other case, than fifty pounds.

7. Where it is shown to the satisfaction of the Commissioners that the annual value of any licensed premises exceeds five hundred pounds, a retailer's on-licence may be granted at the option of the licence-holder on payment of an amount equal in Great Britain to

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—cont.

one-third or in Northern Ireland to one-quarter of the annual licence value:

Provided that the duty payable in pursuance of this paragraph shall not be less—

- (a) in the case of a publican's licence, than two hundred and fifty pounds; or
- (b) in the case of a beerhouse licence, than one hundred and sixty-six pounds, thirteen shillings and fourpence.

8. Where, in the case of any premises in respect of which a licence is granted in accordance with one of the two last foregoing paragraphs, the annual licence value of those premises has not been certified as provided in Part V of this Schedule, the licence shall be granted on a provisional payment of the minimum duty payable under that paragraph or of one-fifth of the full duty, whichever is the higher, and upon the annual licence value being certified the duty shall be adjusted by the return of any overpayment or by the recovery as a debt due to Her Majesty of any sum by which the amount paid falls short of the amount which is found to be payable.

9. Where the justices' licence or certificate in pursuance of which a licence is granted in accordance with any of the three last foregoing paragraphs is a six-day or an early-closing licence or certificate, the sum payable under that paragraph shall be an amount representing six-sevenths, or, if the justices' licence or certificate is both a six-day and an early-closing one, five-sevenths, of the sum which would otherwise be payable thereunder, so, however, as not to be less than one-third of the annual licence value of the premises.

In this paragraph, the expression "six-day certificate" includes a certificate for a public-house in Scotland.

Auxiliary licences, refreshment rooms and places of entertainment

10. Where a retailer's on-licence is granted to the proprietor or occupier of premises adapted to be used, and bona fide used, only for any of the following purposes, namely, for judicial or public administrative purposes or as a theatre or place of public or private entertainment, or as public gardens or picture galleries, or for exhibitions, or for any similar purpose to which the holding of the licence is merely auxiliary, the maximum amount of duty payable on that licence shall be—

- (a) in the case of a theatre of which the annual value does not exceed two thousand pounds, twenty pounds;
- (b) in any other case, fifty pounds:

Provided that it shall be a condition of any such licence that intoxicating liquor is not sold under the licence except while the premises are open and being used, and to persons bona fide using the premises, for the said purposes.

11. The maximum amount of duty payable on a retailer's on-licence granted to the proprietor or occupier of premises adapted to be used, and bona fide used, as refreshment rooms at a railway station shall be fifty pounds.

12. Where any premises include a music hall or other similar place of public entertainment (hereafter in this paragraph referred to as a "place of entertainment"), a retailer's on-licence may be granted

at the option of the licence holder on payment of a duty of fifty pounds together with such sum as would be payable by virtue of paragraph 1 of this Schedule on the part of the premises not used as a place of entertainment if that part were a separate set of premises:

Provided that it shall be a condition of any such licence that intoxicating liquor is not sold under the licence in the place of entertainment except whilst that place is open and being used, and to persons bona fide using that place, as a place of entertainment.

General

13. In this Part of this Schedule, the expression "full duty" means the duty which would be charged by virtue of paragraph 1 thereof without taking into consideration any reduced duty or alternative method of charge under paragraphs 3 to 12 thereof.

PART II

Retailers' Off-Licences

14. The duty on a retailer's off-licence—

- (a) in respect of spirits, beer or wine, shall be the appropriate amount specified in relation thereto respectively in Table C hereinafter set out;
- (b) in respect of cider and in respect of sweets, shall be two pounds.

TABLE C

Retailer's Off-Licence in respect of Spirits, Beer or Wine

| Annual Value of Premises | Licence in Respect of | | | | | |
|--|-----------------------|-------|------|-------|------|-------|
| | Spirits | | Beer | | Wine | |
| In Great Britain— | £ | s. d. | £ | s. d. | £ | s. d. |
| Not exceeding £10 | 10 | 0 0 | 1 | 10 0 | 2 | 10 0 |
| Exceeding £10 but not exceeding £20 ... | 11 | 10 0 | 2 | 0 0 | 2 | 10 0 |
| Exceeding £20 but not exceeding £30 ... | 14 | 0 0 | 2 | 10 0 | 3 | 0 0 |
| Exceeding £30 but not exceeding £50 ... | 15 | 0 0 | 3 | 0 0 | 3 | 10 0 |
| Exceeding £50 but not exceeding £75 ... | 16 | 0 0 | 3 | 10 0 | 4 | 0 0 |
| Exceeding £75 but not exceeding £100 ... | 17 | 10 0 | 4 | 0 0 | 4 | 10 0 |
| Exceeding £100 but not exceeding £250... | 19 | 0 0 | 4 | 10 0 | 5 | 0 0 |
| Exceeding £250 but not exceeding £500... | 30 | 0 0 | 7 | 0 0 | 7 | 0 0 |
| Exceeding £500 | 50 | 0 0 | 10 | 0 0 | 10 | 0 0 |
| In Northern Ireland— | | | | | | |
| Not exceeding £10 | 10 | 0 0 | 1 | 10 0 | 2 | 10 0 |
| Exceeding £10 but not exceeding £20 ... | 11 | 10 0 | 1 | 10 0 | 2 | 10 0 |
| Exceeding £20 but not exceeding £30 ... | 13 | 0 0 | 2 | 0 0 | 2 | 10 0 |
| Exceeding £30 but not exceeding £50 ... | 14 | 0 0 | 2 | 10 0 | 3 | 0 0 |
| Exceeding £50 but not exceeding £75 ... | 15 | 0 0 | 3 | 0 0 | 3 | 10 0 |
| Exceeding £75 but not exceeding £100 ... | 16 | 10 0 | 3 | 10 0 | 4 | 0 0 |
| Exceeding £100 but not exceeding £250... | 18 | 0 0 | 4 | 0 0 | 4 | 10 0 |
| Exceeding £250 but not exceeding £500... | 25 | 0 0 | 6 | 0 0 | 6 | 0 0 |
| Exceeding £500 but not exceeding £700... | 40 | 0 0 | 9 | 0 0 | 9 | 0 0 |
| Exceeding £700 | 50 | 0 0 | 10 | 0 0 | 10 | 0 0 |

PART III

Ascertainment of Annual Value of Premises in Great Britain

15.—(1) The annual value of any premises in Great Britain for the purposes of Part I or Part II of this Schedule shall be—

- (a) the income tax value, if there is such a value applicable; and
- (b) if there is no income tax value applicable, such amount as in the opinion of the Commissioners represents the annual rent which a free tenant might reasonably be expected, taking one year with another, to pay for the premises if the tenant undertook to pay all usual tenant's rates and taxes and if the landlord undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the premises in a state to command that rent.

(2) For the purposes of this Part of this Schedule, the income tax value means the value adopted for the purpose of income tax under Schedule A, and the income tax value shall be deemed to be applicable if the premises to which a value is attached for the purpose of that tax correspond with the premises the annual value of which is required for the purposes of the said Part I or Part II.

(3) In this paragraph, the expression "free tenant" means a tenant who is not under any direct or indirect obligation of any kind to obtain a supply of intoxicating liquor from any person.

16.—(1) In determining the annual value of any premises under head (b) of sub-paragraph (1) of the last foregoing paragraph, no regard shall be had—

- (a) to any room or other part of the premises which has been added at any time after a licence was first granted in respect of the premises, or was included in the premises before a licence was first granted in respect thereof, solely for the purpose of affording protection in the event of hostile attack from the air, and is not occupied or used for any other purpose; or
- (b) to any structural alterations or improvements of the premises (not being the addition of any such room or other part as aforesaid) made, at any time after a licence was first granted in respect of the premises, solely for the purpose of affording such protection.

(2) In the case of any premises in Great Britain where—

- (a) regard has been had to the matters mentioned in the foregoing sub-paragraph in estimating the income tax value of any premises; or
- (b) any part of the premises would, by reason that it is intended to be used and occupied for the purpose of such protection as aforesaid and is not used or occupied for any other purpose, be exempt from income tax under Schedule A if it were not let,

the person applying for a licence in respect of those premises may require the Commissioners to assess the annual value of the premises as if there were no income tax value applicable.

17. If the income tax value applicable to any premises in Great Britain is the amount of a rent paid for the premises, the person applying for a licence in respect of those premises may require the Commissioners to assess the annual value of the premises for the purposes of the duty on the licence as if there were no income tax value applicable.

18.—(1) Where, by reason of any circumstances directly or indirectly attributable to any war in which Her Majesty may be or have been engaged, the carrying on of the business carried on in any licensed premises in Great Britain is in any year restricted to a part only of the premises, the annual value of those premises for the purposes of Part I or Part II of this Schedule shall for that year be deemed to be the annual value of that part of the premises ascertained as if there were no income tax value applicable, and the Commissioners shall grant relief to the holder of the licence accordingly, either by repayment or by remission of duty:

Provided that if the carrying on of the business is restricted for part only of the year the relief to be granted shall be reduced proportionately.

(2) Where relief from duty has become due under the foregoing sub-paragraph and either the restriction comes to an end or the part of the premises in which the business is carried on is extended, that fact shall, within one month, be notified to the Commissioners, and if this sub-paragraph is not complied with the licence shall become void.

(3) Where by reason of the restriction coming to an end or part of the premises being extended as aforesaid the relief granted under this paragraph proves to have been excessive, the amount of the excess shall be recoverable as a debt due to Her Majesty.

19.—(1) Any person dissatisfied with the annual value of any premises fixed by the Commissioners under this Part of this Schedule may appeal to the commissioners for the general purposes of the income tax for the division in which the premises are situate, who shall hear the appeal and determine the annual value in accordance with the provisions of head (b) of sub-paragraph (1) of paragraph 15 of this Part of this Schedule.

(2) The provisions of the Income Tax Acts relating to appeals against assessments to income tax under Schedule A, including the provisions relating to the statement of a case for the opinion of the High Court, shall, so far as they are applicable, apply to any such appeal, and any person nominated in that behalf by the Commissioners shall have the same powers at, and on the determination of, any such appeal as an inspector of taxes has at, and on the determination of, an appeal under the provisions of the Income Tax Acts against an assessment to income tax under Schedule A.

20.—(1) The Commissioners may, on an application made for the purpose, reduce an assessment of the annual value of any premises made in respect of the year in which the application is made or the last preceding year or both those years under head (b) of sub-paragraph (1) of paragraph 15 of this Part of this Schedule or under paragraph 17 thereof notwithstanding that the time for appealing

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—cont.

against the assessment has expired, if they are satisfied that the assessment was excessive having regard to circumstances which were not brought to their notice at the time when it was made.

(2) Where an assessment in respect of any year is reduced under this paragraph, so much of any duty paid thereunder as exceeds the duty which would have been payable under the assessment as reduced shall be refunded.

PART IV

Ascertainment of Annual Value of Premises in Northern Ireland

21.—(1) Subject to the provisions of this Part of this Schedule the annual value of any premises in Northern Ireland for the purposes of Part I or Part II of this Schedule shall be determined by the Commissioners, so, however, as not to exceed an amount equal to six-fifths of the net annual value of the premises under the Valuation Acts (Northern Ireland), 1852 to 1948.

(2) Any person who has paid duty under Part I or Part II of this Schedule by reference to the annual value of any premises determined as aforesaid may appeal against the amount of that annual value to the court of quarter sessions for the county or borough in which the premises are situate, whose determination shall be final; and where that determination results in the assessment of the annual value of any premises being reduced, so much of the amount of any duty paid as aforesaid as exceeds the duty which would have been payable under the assessment as reduced shall be refunded.

22. Where, in compliance with the requirements of the Intoxicating Liquor Act (Northern Ireland), 1923, the part of any premises in which the sale of intoxicating liquor is carried on under the authority of a retailer's licence has been structurally separated from any part of the same premises in which some other trade or business is carried on, and the certificate granted by the licensing court for the issue of the retailer's licence is restricted so as to exclude from its application the part of the premises in which that other trade or business is carried on, the applicant for the licence may elect to have the duty thereon charged by reference to the annual value of so much of the premises as has not been excluded from the certificate of the licensing court (in this Part of this Schedule referred to as "the licensed part") ascertained and certified as provided in the next following paragraph.

23. Where the applicant for a retailer's licence elects as aforesaid, the Commissioner of Valuation shall ascertain the amount of the annual value of the licensed part upon an estimate of the net annual value thereof as licensed premises at the commencement of the licensing year for which the licence is sought according to the principles laid down in regard to houses and buildings in section eleven of the Valuation (Ireland) Act, 1852, and shall upon payment of the prescribed fee certify the amount of the value so ascertained and may from time to time, in the prescribed manner and upon payment of

the prescribed fee, revise or cancel his certificate upon the application either of the licence-holder or of an officer:

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—CONT.

Provided that a greater annual value shall not be assigned to the licensed part under this paragraph than the annual value which would have been assigned to the entire premises by virtue of paragraph 21 of this Part of this Schedule.

24. So long as a certificate of the Commissioner of Valuation under the last foregoing paragraph is in force, the annual value of the licensed part as certified therein shall for the purpose of the licence duty but for no other purpose be deemed to be the annual value of the premises.

25. Except where the annual value of the licensed part has been certified by the Commissioner of Valuation under paragraph 23 of this Part of this Schedule, the annual value of any premises in Northern Ireland for the purposes of Part I or Part II of this Schedule shall subject to the next following paragraph be the annual value of the entire premises as determined in accordance with paragraph 21 of this Part of this Schedule notwithstanding that the certificate of the licensing court has been restricted to part only of the premises.

26.—(1) Where, by reason of any circumstances directly or indirectly attributable to any war in which Her Majesty may be or have been engaged, the carrying on of the business carried on in any licensed premises in Northern Ireland is in any year restricted to a part only of the premises, the annual value of those premises for the purposes of Part I or Part II of this Schedule shall for that year be deemed to be the annual value of that part of the premises determined by the Commissioners or ascertained by the Commissioner of Valuation, as the case may require, in accordance with the foregoing provisions of this Part of this Schedule and the Commissioners shall grant relief to the holder of the licence accordingly either by repayment or by remission of duty:

Provided that if the carrying on of the business is restricted for part only of the year the relief to be granted shall be reduced proportionately.

(2) Where relief from duty has become due under the foregoing sub-paragraph and either the restriction comes to an end or the part of the premises in which the business is carried on is extended, that fact shall, within one month, be notified to the Commissioners, and if this sub-paragraph is not complied with the holder of the licence shall, without prejudice to the provisions of the next following sub-paragraph, be liable to a penalty of three times the amount of the duty which, apart from any relief granted under this paragraph, would be chargeable in respect of the licence.

(3) Where by reason of the restriction coming to an end or part of the premises being extended as aforesaid the relief granted under this paragraph proves to have been excessive, the amount of the excess shall be recoverable as a debt due to Her Majesty.

27.—(1) The Ministry of Finance for Northern Ireland may make regulations with respect to the giving, revision and cancellation of

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—cont.

certificates by the Commissioner of Valuation for the purposes of the foregoing provisions of this Part of this Schedule and for prescribing anything which may be prescribed thereunder.

(2) In this Part of this Schedule, the expression "Commissioner of Valuation" means the officer to whom the Minister of Finance for Northern Ireland has for the time being in pursuance of subsection (3) of section one of the Ministries of Northern Ireland Act, 1921 [N.I.] assigned for exercise and performance the powers and duties transferred to the Ministry of Finance for Northern Ireland from the Commissioner of Valuation and Boundary Surveyor for Ireland and the expression "prescribed" means prescribed by regulations made under this paragraph.

PART V

Ascertainment of Annual Licence Value of Premises

28. For the purposes of Part I of this Schedule, the annual licence value of any premises shall be taken to be the amount, as fixed and certified by the Commissioners of Inland Revenue, by which the annual value of the premises as licensed premises exceeds the annual value which the premises would bear if they were not licensed premises, those values being calculated on the same basis as that on which the amount to be paid as compensation under section twenty of the Licensing (Consolidation) Act, 1910, is calculated in default of agreement and approval in cases where compensation is payable under that Act:

Provided that there shall not be included in the annual value of the premises as licensed premises—

- (a) any amount on account of depreciation of trade fixtures; or
- (b) in the case of premises in Great Britain, where the annual value which the premises would bear if they were not licensed premises is taken to be the annual value of the site thereof cleared of buildings, any amount on account of the matters referred to in sub-paragraph (1) of paragraph 16 of Part III of this Schedule.

29. In estimating under the last foregoing paragraph the value as licensed premises of hotels or other premises used for purposes other than the sale of intoxicating liquor, no increased value arising from profits not derived from the sale of intoxicating liquor shall be taken into consideration.

30. The Commissioners of Inland Revenue shall send by post a copy of the certificate of the annual licence value of any premises and, where any correction is subsequently made in the amount certified, a copy of any corrected certificate to the person holding the licence in respect of those premises, stating the two annual values by reference to which the annual licence value has been arrived at, and on the application of any other person who appears to those Commissioners to be interested in the premises shall furnish a copy of the certificate or corrected certificate to that person.

31. Any such certificate as aforesaid shall be subject to the like appeal as that to which the determination of the Commissioners of Inland Revenue of the amount to be paid for compensation under subsection (2) of section twenty of the Licensing (Consolidation) Act, 1910, is for the time being subject, with the substitution, as respects Scotland, of the judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Land (Scotland) Acts, and, as respects Northern Ireland, of the High Court of Justice in Northern Ireland, for the High Court, and the costs of any such appeal shall be in the discretion of that court.

32. It shall be the duty of the Commissioners to prepare and to keep corrected a register showing the annual licence value of all premises in respect of which an application has been made for the grant of a publican's licence or beerhouse licence on payment of duty calculated by reference to the annual licence value of those premises.

33. The holder of a publican's licence or beerhouse licence in respect of any premises of which the annual licence value has not been fixed and certified as provided in this Part of this Schedule may require that value to be so fixed and certified.

PART VI

General

34. The holder of a licence in respect of any premises or any person interested in those premises shall if required by the Commissioners make a return in such form and containing such particulars as the Commissioners may properly require for the purpose of the ascertainment under Part III, IV or V of this Schedule of the annual value or the annual licence value of those premises, and if any person fails to make such a return within the time, not being less than thirty days, specified in the notice requiring the return he shall be liable to a penalty of twenty pounds.

35. For the purposes of this Schedule, the expression "premises" in relation to the annual value of any licensed premises includes any offices, courts, yards and gardens which are occupied together with and are within the curtilage or in the immediate vicinity of the house or place where the liquor is sold, except any such offices, courts, yards or gardens as are proved to the satisfaction of the Commissioners to be used, either altogether or with occasional exceptions only, for any trade or business which is entirely distinct from the trade or business carried on in the house or place by the licence-holder as such, and also includes any building or place which, though not within the curtilage or in the immediate vicinity of the house or place where the liquor is sold, is used by the licence-holder for receiving or storing liquor or which, in the opinion of the Commissioners, is used by him, otherwise than occasionally, for any purpose in connection with the sale of liquor.

Section 175.

FIFTH SCHEDULE

EXCISE DUTY ON TOBACCO MANUFACTURER'S LICENCE

1. The duty on a tobacco manufacturer's licence granted in respect of premises in respect of which such a licence was held for the preceding licence year or any part thereof shall be in accordance with the following scale:—

Where the quantity of leaf or other unmanufactured tobacco, tobacco stalks and tobacco refuse shown by the permits and by the particulars recorded in pursuance of regulations made under section one hundred and seventy-seven of this Act to have been brought into or received at those premises during the preceding licence year—

| | £ | s. | d. |
|---|----|----|----|
| did not exceed 20,000 lbs. | 5 | 5 | 0 |
| exceeded 20,000 but did not exceed 40,000 lbs. | 10 | 10 | 0 |
| exceeded 40,000 but did not exceed 60,000 lbs. | 15 | 15 | 0 |
| exceeded 60,000 but did not exceed 80,000 lbs. | 21 | 0 | 0 |
| exceeded 80,000 but did not exceed 100,000 lbs. | 26 | 5 | 0 |
| exceeded 100,000 lbs. | 31 | 10 | 0 |

2. Where such a licence is granted in respect of premises in respect of which such a licence was not held for the preceding licence year or any part thereof, there shall be paid by way of duty—

- (a) on the grant of the licence, a sum of five pounds five shillings; and
- (b) within ten days after the fifth day of July next after the licence is granted, such further sum as represents the difference between five pounds five shillings and the amount payable by virtue of the foregoing paragraph on a renewal of the licence for the current licence year.

Section 258.

SIXTH SCHEDULE

VALUE OF IMPORTED GOODS

1.—(1) The value of any imported goods shall be taken to be the normal price, that is to say the price which they would fetch, at the time when they are entered for home use (or, if they are not so entered, the time of importation), on a sale in the open market between buyer and seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions:—

- (a) that the goods are treated as having been delivered to the buyer at the port or place of importation; and
- (b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place; but

(c) that the buyer will bear any duty or tax chargeable in the United Kingdom.

2. A sale in the open market between buyer and seller independent of each other pre-supposes—

(a) that the price is the sole consideration ; and

(b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question) ; and

(c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.

3. Where the goods to be valued—

(a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied ; or

(b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark,

the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

4. For the purposes of the last foregoing paragraph, the expression “ trade mark ” includes a trade name and a get-up, and a foreign trade mark is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of—

(a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside the United Kingdom ; or

(b) a person associated in business with any such person as is referred to in sub-paragraph (a) of this paragraph ; or

(c) a person to whom any such person as is mentioned in sub-paragraph (a) or (b) of this paragraph has assigned the goodwill of the business in connection with which the trade mark is used.

5. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

Sections 275,
279, 281, Schs.
8, 10.

SEVENTH SCHEDULE

PROVISIONS RELATING TO FORFEITURE

Notice of seizure

1. The Commissioners shall give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to their knowledge was at the time of the seizure the owner or one of the owners thereof:

Provided that notice shall not be required to be given under this paragraph if the seizure was made in the presence of—

- (a) the person whose offence or suspected offence occasioned the seizure; or
- (b) the owner or any of the owners of the thing seized or any servant or agent of his; or
- (c) in the case of any thing seized in any ship or aircraft, the master or commander.

2. Notice under the foregoing paragraph shall be given in writing and shall be deemed to have been duly served on the person concerned—

- (a) if delivered to him personally; or
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
- (c) where he has no address within the United Kingdom, or his address is unknown, by publication of notice of the seizure in the London, Edinburgh or Belfast Gazette.

Notice of claim

3. Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Commissioners at any office of customs and excise.

4. Any notice under the last foregoing paragraph shall specify the name and address of the claimant, and, in the case of a claimant who is outside the United Kingdom, shall specify the name and address of a solicitor in the United Kingdom who is authorised to accept service of process and to act on behalf of the claimant; and service of process upon a solicitor so specified shall be deemed to be proper service upon the claimant.

Condemnation

5. If on the expiration of the relevant period aforesaid for the giving of notice of claim in respect of any thing no such notice has been given to the Commissioners, or if, in the case of any such notice given, any requirement of the last foregoing paragraph is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

6. Where notice of claim in respect of any thing is duly given in accordance with the foregoing provisions of this Schedule, the Commissioners shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of seizure liable to forfeiture the court shall condemn it as forfeited.

7. Where any thing is in accordance with either of the two last foregoing paragraphs condemned or deemed to have been condemned as forfeited, then, without prejudice to any delivery up or sale of the thing by the Commissioners under paragraph 16 of this Schedule, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by court

8. Proceedings for condemnation shall be civil proceedings and may be instituted in England, Wales or Northern Ireland either in the High Court or in a court of summary jurisdiction, and in Scotland either in the Court of Session or in the sheriff court.

9. Proceedings for the condemnation of any thing instituted in a court of summary jurisdiction or in the sheriff court may be so instituted—

- (a) in any such court having jurisdiction in the place where any offence in connection with that thing was committed or where any proceedings for such an offence are instituted ; or
- (b) in any such court having jurisdiction in the place where the claimant resides or, if the claimant has specified a solicitor under paragraph 4 of this Schedule, in the place where that solicitor has his office ; or
- (c) in any such court having jurisdiction in the place where that thing was found, detained or seized or to which it is first brought after being found, detained or seized.

10.—(1) In any proceedings for condemnation instituted in England, Wales or Northern Ireland, the claimant or his solicitor shall make oath that the thing seized was, or was to the best of his knowledge and belief, the property of the claimant at the time of the seizure.

(2) In any such proceedings instituted in the High Court, the claimant shall give such security for the costs of the proceedings as may be determined by the Court.

(3) If any requirement of this paragraph is not complied with, the court shall give judgment for the Commissioners.

11. Without prejudice to any right to require the statement of a case for the opinion of the High Court, in any proceedings for condemnation instituted in a court of summary jurisdiction in England, Wales or Northern Ireland, either party may appeal against the decision of that court to a court of quarter sessions.

12. Where an appeal, including an appeal by way of case stated, has been made against the decision of the court in any proceedings

7TH SCH.
—cont.

for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Commissioners or at any convenient office of customs and excise.

Provisions as to Proof

13. In any proceedings arising out of the seizure of any thing, the fact, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.

14. In any proceedings, the condemnation by a court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or of a certified copy thereof purporting to be signed by an officer of the court by which the order or certificate was made or granted.

Special provisions as to certain claimants

15. For the purposes of any claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and any other thing required by this Schedule or by any rules of the court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—

- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body ;
- (b) where the owners are in partnership, any one of those owners ;
- (c) where the owners are any number of persons exceeding five not being in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizures before condemnation, etc.

16. Where any thing has been seized as liable to forfeiture the Commissioners may at any time if they see fit and notwithstanding that the thing has not yet been condemned, or is not yet deemed to have been condemned, as forfeited—

- (a) deliver it up to any claimant upon his paying to the Commissioners such sum as they think proper, being a sum not exceeding that which in their opinion represents the value of the thing, including any duty or tax chargeable thereon which has not been paid ; or
- (b) if the thing seized is a living creature or is in the opinion of the Commissioners of a perishable nature, sell or destroy it.

17.—(1) If, where any thing is delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Commissioners shall on demand by the claimant tender to him—

- (a) an amount equal to any sum paid by him under subparagraph (a) of the last foregoing paragraph ; or
- (b) where they have sold the thing, an amount equal to the proceeds of sale ; or

(c) where they have destroyed the thing, an amount equal to the market value of the thing at the time of its seizure:

7TH SCH.
—cont.

Provided that where the said amount includes any sum on account of any duty or tax chargeable on the thing which had not been paid before its seizure the Commissioners may deduct so much of that amount as represents that duty or tax.

(2) If the claimant accepts any amount tendered to him under the foregoing sub-paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

(3) For the purposes of head (c) of sub-paragraph (1) of this paragraph, the market value of any thing at the time of its seizure shall be taken to be such amount as the Commissioners and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Lord Chancellor, not being an official of any Government department, whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee.

EIGHTH SCHEDULE

Section 308.

MODIFICATIONS OF ACT IN ITS APPLICATION TO ISLE OF MAN

1. For any reference to conviction on indictment there shall be substituted a reference to conviction on information.

2. In section three, for subsections (2) and (3) there shall be substituted the following subsection—

“(2) There shall be kept as a holiday in the customs and excise in the Isle of Man any day which under the law for the time being there in force is a Bank holiday in the Isle of Man.”

3. In section fifteen, for the reference in subsection (5) to the Minister of Civil Aviation there shall be substituted a reference to the Lieutenant-Governor of the Isle of Man.

4. In section two hundred and sixty, for the reference to the Lord Chancellor there shall be substituted a reference to the Lieutenant-Governor of the Isle of Man and the expression “importer” shall include a person removing goods to or from the Isle of Man from or to Great Britain or Northern Ireland.

5. In section two hundred and eighty-three, for subsection (4) there shall be substituted the following subsection—

“(4) Without prejudice to any right to require the statement of a case for the opinion of the Staff of Government Division, the prosecutor may appeal to the Staff of Government Division against any decision of a court of summary jurisdiction in proceedings for an offence under the customs Acts.”

6. In section two hundred and eighty-four, for paragraph (c) of subsection (1) there shall be substituted the following paragraph—

“(c) where the offence was committed in the Isle of Man, in any court having jurisdiction anywhere in that island.”

7. For section two hundred and eighty-five there shall be substituted the following section—

“285.—(1) Where the sum adjudged to be paid by the conviction of a court of summary jurisdiction in the Isle of Man

8TH SCH.
—cont.

under the customs Acts, including any costs adjudged to be paid by the conviction of which the amount is ascertained thereby, exceeds twenty-five pounds, the maximum period of imprisonment that may be imposed in respect of the non-payment of that sum shall, notwithstanding anything in section seventy-six of the Petty Sessions and Summary Jurisdiction Act, 1927 (an Act of Tynwald) be fixed in accordance with the following scale, that is to say—

| | |
|---|--|
| Where the amount of the sum adjudged to be paid by the conviction— | The said period shall be a period not exceeding— |
| exceeds twenty-five pounds but does not exceed one hundred pounds | six months |
| exceeds one hundred pounds but does not exceed two hundred and fifty pounds | nine months |
| exceeds two hundred and fifty pounds ... | twelve months |

(2) Where in any proceedings for an offence under the customs Acts a court of summary jurisdiction in the Isle of Man—

- (a) orders a person to be imprisoned for a term in addition to ordering him to pay a penalty for the same offence ; and
- (b) further (whether at the same time or subsequently) orders him to be imprisoned for a term in respect of such a non-payment as aforesaid,

the aggregate of the terms for which he is so ordered to be imprisoned shall not exceed fifteen months.”

8. Section two hundred and eighty-six shall have effect as if the reference to England included a reference to the Isle of Man.

9. For section two hundred and ninety-six there shall be substituted the following section—

“ 296. Without prejudice to any other power conferred by this Act, if a justice of the peace is satisfied by information upon oath given by an officer or constable that there are reasonable grounds to suspect that any thing liable to forfeiture under the customs Acts is kept or concealed in any building or place, he may by warrant under his hand given on any day authorise that officer or constable or any other person named in the warrant to enter that building or place and search for, seize, and detain or remove any such thing, and any officer, constable or other person so authorised may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force or remove any other impediment or obstruction :

Provided that entry shall not be made by night except by or in the company of a constable.”

10. In section three hundred and seven, for the definition of “ court of summary jurisdiction ”, “ enactment ”, “ law officer of the Crown ”

and "summary conviction" there shall be substituted the following definitions—

8TH SCH.
—cont.

"court of summary jurisdiction" in relation to the Isle of Man means a court of summary jurisdiction constituted in accordance with the Petty Sessions and Summary Jurisdiction Acts, 1927 and 1946 or any other Act of Tynwald whether passed before or after the commencement of this Act ;

"enactment" includes an enactment of Tynwald ;

"law officer of the Crown" means in the Isle of Man the Attorney General for the Isle of Man ;

"summary conviction" in relation to the Isle of Man means conviction subject to and in accordance with the Petty Sessions and Summary Jurisdiction Acts, 1927 and 1946 or any other Act of Tynwald, whether passed before or after the commencement of this Act, amending those Acts.

11. In the Seventh Schedule, in paragraph 2, at the end of sub-paragraph (c) there shall be added the words "or the Isle of Man Government Gazette".

12. In the Seventh Schedule, in paragraphs 4, 9 and 10 after the word "solicitor" wherever it occurs there shall be added the words "or advocate".

13. In the Seventh Schedule for paragraph 8 there shall be substituted the following paragraph—

"8. Proceedings for condemnation shall be civil proceedings and in the Isle of Man may be instituted either in the High Court Chancery Division or in a court of summary jurisdiction".

14. In the Seventh Schedule, paragraph 10 shall have effect as if the reference to England included a reference to the Isle of Man.

15. In the Seventh Schedule, for paragraph 11 there shall be substituted the following paragraph—

"11. Without prejudice to any right to require the statement of a case for the opinion of the Staff of Government Division, in any proceedings for condemnation instituted in a court of summary jurisdiction in the Isle of Man, either party may appeal against the decision of that court to the Staff of Government Division."

16. In the Seventh Schedule, in sub-paragraph (3) of paragraph 17, for the reference to the Lord Chancellor there shall be substituted a reference to the Lieutenant-Governor of the Isle of Man.

NINTH SCHEDULE

Section 317.

AMENDMENT OF ENACTMENTS RELATING TO PURCHASE TAX

A. Amendments of the Finance (No. 2) Act, 1940

1. In subsection (3) of section thirty, for the reference to section twenty-one of the Customs Consolidation Act, 1876, there shall be substituted a reference to section eleven of this Act.

2. In paragraph 1 of the Ninth Schedule the reference to the enactments relating to the revenue of excise shall include a reference to this Act.

9TH SCH.
—cont.

B. Amendments of the Finance Act, 1944

3. In subsection (2) of section eleven, as amended by section six of the Finance Act, 1951, for the reference to the said section six there shall be substituted a reference to section two hundred and fifty-eight of this Act and for the reference to sections thirty and thirty-one of the Customs Consolidation Act, 1876, there shall be substituted a reference to section two hundred and sixty of this Act.

4. In subsection (4) of section eleven, for the reference to section six of the Customs and Inland Revenue Act, 1879, there shall be substituted a reference to subsection (4) of section thirty-four, and sections thirty-five and thirty-six of this Act.

5. In subsection (5) of section eleven, for the reference to section sixteen of the Finance Act, 1934, there shall be substituted a reference to section forty-six of this Act.

6. In subsection (6) of section eleven, for the reference to section one hundred and fifty-six of the Customs Consolidation Act, 1876, there shall be substituted a reference to section thirty-seven of this Act; for the reference to the Schedule to the Customs Tariff Act, 1876, and to subsection (1) of section seven of the Finance Act, 1901, there shall be substituted a reference to section two hundred and fifty-nine of this Act; and at the end of the subsection there shall be added the words "and section two hundred and seventy-two of the Customs and Excise Act, 1952 (which relates to the supply of goods without payment of duty to Her Majesty's ships)".

7. In subsection (4) of section seventeen, for the reference to section seventy-six of the Excise Management Act, 1827, there shall be substituted a reference to subsection (2) of section two hundred and ninety and subsection (2) of section three hundred and one of this Act.

Section 318.

TENTH SCHEDULE

AMENDMENT OF OTHER ENACTMENTS

PART I

CONSTRUCTION OF REFERENCES

| <i>Original reference</i> | <i>To be construed as reference</i> |
|---|---|
| Commissioners of Customs ... | } Commissioners of Customs and Excise. |
| Commissioners of Inland Revenue ... | |
| Commissioners of Excise ... | } Solicitor for the Customs and Excise. |
| Solicitor for the Customs ... | |
| Solicitor of Inland Revenue ... | } Secretary to the Commissioners of Customs and Excise. |
| Secretary for the Customs ... | |
| Secretary of the Commissioners of Inland Revenue ... | |
| Accountant and Comptroller General of Customs ... | } Accountant and Comptroller General of the Customs and Excise. |
| Accountant and Comptroller General of Inland Revenue ... | |
| Collector of Customs ... | } Collector of Customs and Excise. |
| Collector of Inland Revenue ... | |
| Collector of Excise ... | |
| Officer of Customs ... | } Officer of Customs and Excise. |
| Officer of Inland Revenue ... | |
| Officer of Excise ... | |

PART II

10TH SCH.
—cont.

CONSEQUENTIAL AMENDMENTS OF ENACTMENTS

1. *The Plate Assay (Ireland) Act, 1807* (47 Geo. 3 c. 15).

For any reference in sections three, four and fourteen to the Commissioners or an officer respectively of inland excise and taxes there shall be substituted a reference to the Commissioners or an officer respectively of Customs and Excise.

2. *The Gold and Silver Wares Act, 1844* (7 & 8 Vict. c. 22).

In section seven, for the reference to an officer of stamp duties there shall be substituted a reference to an officer of customs and excise.

3. *The Public Money Drainage Act, 1846* (9 & 10 Vict. c. 101).

In section twenty-six, for the reference to the receiver general of stamps and taxes there shall be substituted a reference to the Commissioners of Customs and Excise.

4. *The London Hackney Carriage Act, 1853* (16 & 17 Vict. c. 33).

In section eleven, for the reference to the Receiver General of Inland Revenue there shall be substituted a reference to the Commissioners of Customs and Excise.

5. *The Spirits (Ireland) Act, 1854* (17 & 18 Vict. c. 89).

In section eleven—

(a) for the words from the beginning to “grant” there shall be substituted the words “Any person applying for”;

(b) the words “to any person applying for such renewal” shall be omitted;

(c) for the words “without such person producing” there shall be substituted the words “shall produce”.

6. *The Gold & Silver Wares Act, 1854* (17 & 18 Vict. c. 96).

In section five, for the reference to an officer of stamp duties there shall be substituted a reference to an officer of customs and excise.

7. *The Crown Debts & Judgments Act, 1860* (23 & 24 Vict. c. 115).

In section one, as amended by section eight of the Revenue Act, 1889, for the reference to sections one hundred and sixty-five, one hundred and sixty-six and one hundred and sixty-seven of the Customs Consolidation Act, 1876, there shall be substituted a reference to subsection (2) of section two hundred and ninety-two of this Act.

8. *The Beerhouses (Ireland) Act, 1864* (27 & 28 Vict. c. 35).

In section three—

(a) for the words from “it shall” to “producing” there shall be substituted the words “any person applying for the grant, transfer or removal of an excise licence for the sale of beer by retail to be drunk or consumed elsewhere than on the premises where sold shall produce”; and

(b) for the word “without” where last occurring there shall be substituted the words “shall produce”.

10TH SCH.
—cont.9. *The Sea Fisheries Act, 1868* (31 & 32 Vict. c. 45).

In section eighteen, as amended by section twenty-seven of the Sea Fisheries Act, 1883, for the reference to section one hundred and seventy of the Customs Consolidation Act, 1876, there shall be substituted a reference to section sixty-eight of this Act.

10. *The Licensing Act, 1872* (35 & 36 Vict. c. 94).

In section eighty-two—

- (a) the words from the beginning to “licence to” shall be omitted;
- (b) the words from “has been” to “aforesaid” shall be omitted;
- (c) for the words from “or to” to “produces” there shall be substituted the words “upon making application for a new excise licence, shall produce”;
- (d) the words “or spirit grocer” wherever they occur shall be omitted.

11. *The Holidays Extension Act, 1875* (38 & 39 Vict. c. 13).

In section one, after the words “any of them” there shall be inserted the words “or any other day kept as a holiday in the customs and excise in that part of the United Kingdom by virtue of section three of the Customs and Excise Act, 1952”.

12. *The Beer Licences Regulation (Ireland) Act, 1877* (40 & 41 Vict. c. 4).

In section two—

- (a) for the words from the beginning to “production of” where first occurring there shall be substituted the words “Any person applying for the grant, transfer or removal of an excise licence in respect of any premises for the sale of beer, ale or porter to be drunk or consumed elsewhere than on the premises where sold shall produce”; and
- (b) the words “unless upon the production of” in the second place where they occur shall be omitted.

13. *Customs and Inland Revenue Act, 1879* (42 & 43 Vict. c. 21).

In section five, for the words from the beginning to “following” there shall be substituted the words “The importation of the following goods is prohibited, that is to say”.

14. *The Customs and Inland Revenue Act, 1881* (44 & 45 Vict. c. 12).

In section thirty-three, for any reference to the Commissioners or an officer respectively of Inland Revenue there shall be substituted a reference to the Commissioners or an officer respectively of Customs and Excise.

15. *The Customs and Inland Revenue Act, 1890* (53 & 54 Vict. c. 8).

In subsection (2) of section thirty-one, for the reference to the Spirits Act, 1880, as amended by that Act, there shall be substituted a reference to this Act.

16. *The Foreign Prison-made Goods Act, 1897* (60 & 61 Vict. c. 63).

In section one, for the words from the beginning to "following" there shall be substituted the words "The importation of the following goods is prohibited".

17. *The Revenue Act, 1898* (61 & 62 Vict. c. 46).

In section one, for the words from the beginning to "following" there shall be substituted the words "The importation of the following articles is prohibited".

18. *The Executors (Scotland) Act, 1900* (63 & 64 Vict. c. 55).

In section nine, for the references to an officer and the Commissioners respectively of Inland Revenue there shall be substituted references to an officer and the Commissioners respectively of Customs and Excise.

19. *The Licensing (Scotland) Act, 1903* (3 Edw. 7 c. 25).

In section forty-six, for the words from "for the sale" to "licensing court" there shall be substituted the words "to deal wholesale in exciseable liquors".

20. *The Licensing (Consolidation) Act, 1910* (10 Edw. 7 & 1 Geo. 5. c. 24).

(a) In subsection (4) of section sixty-four for the words from "section thirteen" onwards there shall be substituted the words "section one hundred and fifty-one of the Customs and Excise Act, 1952".

(b) In paragraph (m) of subsection (2) of section one hundred and eleven, for the words "restaurant car" there shall be substituted the words "passenger vehicle".

21. *Seal Fisheries (North Pacific) Act, 1912* (2 & 3 Geo. 5. c. 10).

In section four, for the words from "shall" onwards there shall be substituted the words "are hereby prohibited to be imported".

22. *The Quail Protection Act, 1937* (1 & 2 Geo. 6. c. 5).

In subsection (3) of section one, for the reference to section two hundred and seven of the Customs Consolidation Act, 1876, there shall be substituted a reference to the Seventh Schedule to this Act.

23. *The Finance Act, 1938* (1 & 2 Geo. 6. c. 46).

In subsection (6) of section three, for the reference to section thirteen of the Finance Act, 1924, there shall be substituted a reference to section one hundred and eighteen of this Act.

24. *The Isle of Man (Customs) Act, 1938* (1 & 2 Geo. 6. c. 68).

In subsection (2) of section three, for the reference to section thirteen of the Finance Act, 1924, there shall be substituted a reference to section one hundred and eighteen of this Act.

25. *The Import, Export and Customs Powers (Defence) Act, 1939* (2 & 3 Geo. 6. c. 69).

In subsection (5) of section one, for the reference to section eleven of the Customs and Inland Revenue Act, 1879, there shall be substituted a reference to section two hundred and eighty-one of this Act.

10TH SCH.
—cont.26. *The Finance Act, 1942* (5 & 6 Geo. 6. c. 21).

(a) In section thirteen and in subsection (5) of section fourteen, for the references to section forty-five of the Finance (1909-10) Act, 1910, there shall be substituted references to paragraph 3 of the Fourth Schedule to this Act.

(b) In the said subsection (5), for the reference to section eleven of the Finance Act, 1942, there shall be substituted a reference to paragraph 18 of the said Fourth Schedule and for the reference to subsection (1) of the said section eleven there shall be substituted a reference to sub-paragraph (1) of the said paragraph 18.

27. *The Finance Act (Northern Ireland), 1942* (6 & 7 Geo. 6. c. 14).

(a) In section five and in subsection (4) of section six, for the references to section forty-five of the Finance (1909-10) Act, 1910, there shall be substituted references to paragraph 3 of the Fourth Schedule to this Act.

(b) In the said subsection (4), for the reference to section three of the Finance Act (Northern Ireland), 1942, there shall be substituted a reference to paragraph 26 of the said Fourth Schedule and for the reference to subsection (1) of the said section three there shall be substituted a reference to sub-paragraph (1) of the said paragraph 26.

28. *The Finance Act, 1946* (9 & 10 Geo. 6. c. 64).

In subsection (3) of section nine for the words from "under" onwards there shall be substituted the words "under the excise Acts".

29. *The Exchange Control Act, 1947* (10 & 11 Geo. 6. c. 14).

In paragraph 2 of Part III of the Fifth Schedule, for the reference to section one hundred and sixty-eight of the Customs Consolidation Act, 1876, there shall be substituted a reference to section three hundred and one of this Act.

30. *The Finance (No. 2) Act, 1947* (11 & 12 Geo. 6. c. 9).

In the proviso to paragraph 3 of the Fifth Schedule for the words from "subsections" onwards there shall be substituted the words "the court may, in lieu of or in addition to ordering him to pay the said penalty, order him to be imprisoned for a term not exceeding two years."

31. *The Finance Act, 1948* (11 & 12 Geo. 6. c. 49).

For the proviso to paragraph 6 of the Sixth Schedule there shall be substituted the words "or to imprisonment for a term not exceeding two years or to both."

32. *The Vehicles (Excise) Act, 1949* (12, 13 and 14 Geo. 6. c. 89).

In subsection (3) of section eight at the beginning there shall be inserted the words "without prejudice to the last foregoing subsection" and for the reference to the Treasury there shall be substituted a reference to the Commissioners.

ELEVENTH SCHEDULE

• Section 319.

PROVISIONS TO CEASE TO HAVE EFFECT

1. In the Sale of Beer Act, 1795, section seventeen.
2. In the Licensed Grocers (Ireland) Act, 1818, section two.
3. In the Illicit Distillation (Scotland) Act, 1822, section one hundred and twenty.
4. In the Excise Licences Act, 1825, section eleven from the beginning to the word "races".
5. In the Excise Management Act, 1827, sections twenty-nine, sixty-eight and seventy-nine.
6. The Excise Declarations Act, 1831.
7. In the Excise Permit Act, 1832, sections fifteen and nineteen.
8. In the Beerhouse Act, 1834, section five.
9. In the Beerhouse Act, 1840, sections one and four.
10. In the Spirits (Ireland) Act, 1845, section two.
11. In the Spirits (Ireland) Act, 1854, sections fifteen and sixteen.
12. In the Public House (Ireland) Act, 1855, section two.
13. In the Refreshment Houses Act, 1860, section eight.
14. In the Revenue (No. 2) Act, 1861, section thirteen.
15. In the Revenue Act, 1862, section twelve.
16. In the Revenue Act, 1863, section twenty-one.
17. In the Revenue Act, 1869, section fifteen.
18. In the Licensing Act, 1872, sections eighty-one and eighty-three to eighty-eight.
19. In the Customs Consolidation Act, 1876, sections six, eighteen, twenty-nine, thirty-two to thirty-five, one hundred and sixty-six, one hundred and sixty-seven, two hundred and thirty-four, two hundred and fifty-six, two hundred and seventy-four, two hundred and seventy-six and two hundred and eighty-two.
20. In the Customs and Inland Revenue Act, 1879, section ten.
21. In the Spirits Act, 1880, sections fifty-four, fifty-five and one hundred and fifty-five.
22. In the Inland Revenue Regulation Act, 1890, section seven.
23. In the Finance Act, 1938, section two and the First Schedule.
24. In the Finance Act, 1942, section nine.
25. In the Ministry of Fuel and Power Act, 1945, so much of the Second Schedule as relates to the Finance Act, 1942.

TWELFTH SCHEDULE

REPEALS

PART I

Repeals in Acts of the Parliaments of Great Britain and of the United Kingdom.

| Session and Chapter | Short Title | Extent of Repeal |
|--|--|---|
| 35 Geo. 3. c. 113 46 Geo. 3. c. 106 | The Sale of Beer Act, 1795 The Revenue (Ireland) Act, 1806. | Sections seven and seventeen. The whole Act. |
| 57 Geo. 3. c. 87 | The Excise Drawback Act, 1817. | The whole Act. |
| 58 Geo. 3. c. 28 | The Spirits (Strength Ascertainment) Act, 1818. | The whole Act. |
| 58 Geo. 3. c. 57 | The Licensed Grocers (Ireland) Act, 1818. | The whole Act. |
| 3 Geo. 4. c. 52 | The Illicit Distillation (Scotland) Act, 1822. | The whole Act. |
| 6 Geo. 4. c. 81 | The Excise Licences Act, 1825. | The whole Act. |
| 7 & 8 Geo. 4. c. 53. | The Excise Management Act, 1827. | The whole Act except section eight. |
| 9 Geo. 4. c. 44 | The Excise Act, 1828 ... | The whole Act. |
| 11 Geo. 4. & 1 Will. 4. c. 51. | The Beer Licences Act, 1830. | The whole Act. |
| 11 Geo. 4. & 1 Will. 4. c. 64. | The Beerhouse Act, 1830 | The whole Act except section thirty-one and in that section the words " Provided always that " and the words " under the provisions of this Act ". |
| 1 & 2 Will. 4. c. 4. | The Excise Declarations Act, 1831. | The whole Act. |
| 2 & 3 Will. 4. c. 16. | The Excise Permit Act, 1832. | The whole Act except section twelve. |
| 3 & 4 Will. 4. c. 13. | The Public Revenue (Scotland) Act, 1833. | In section one, the words from " the collectors " to " officer or " where first occurring, and the words " of the duties or revenues of customs or excise or ". |
| 3 & 4 Will. 4. c. 50. | The Customs (Repeal) Act, 1833. | In section three, the words from " and also an Act passed in the ninth " onwards. |
| 4 & 5 Will. 4. c. 51. | The Excise Management Act, 1834. | The whole Act. |
| 4 & 5 Will. 4. c. 85. | The Beerhouse Act, 1834 | The whole Act. |
| 5 & 6 Will. 4. c. 39. | The Excise Act, 1835 ... | The whole Act. |
| 3 & 4 Vict. c. 17 | The Excise Act, 1840 ... | The whole Act. |
| 3 & 4 Vict. c. 18 | The Tobacco Act, 1840... | The whole Act. |
| 3 & 4 Vict. c. 61 | The Beerhouse Act, 1840 | The whole Act. |
| 4 & 5 Vict. c. 20 | The Excise Management Act, 1841. | The whole Act. |

| Session and Chapter | Short Title | Extent of Repeal |
|-----------------------|---|---|
| 5 & 6 Vict. c. 93 | The Tobacco Act, 1842... | The whole Act. |
| 7 & 8 Vict. c. 25. | The Vinegar Act, 1844 ... | The whole Act. |
| 8 & 9 Vict. c. 64. | The Spirits (Ireland) Act, 1845. | Section two. |
| 9 & 10 Vict. c. 90. | The Still Licences Act, 1846. | The whole Act. |
| 10 & 11 Vict. c. 27. | The Harbours, Docks and Piers Clauses Act, 1847. | In section twenty-four the words "the Treasury and" and the word "respectively". |
| 11 & 12 Vict. c. 118. | The Excise Act, 1848 ... | The whole Act. |
| 11 & 12 Vict. c. 121. | The Liqueur Act, 1848 ... | The whole Act. |
| 11 & 12 Vict. c. 122. | The Bonded Warehouses Act, 1848. | The whole Act. |
| 12 & 13 Vict. c. 1. | The Inland Revenue Board Act, 1849. | The whole Act. |
| 12 & 13 Vict. c. 90. | The Customs Act, 1849 | The whole Act. |
| 16 & 17 Vict. c. 107. | The Customs Consolidation Act, 1853. | Sections one hundred and fourteen to one hundred and sixteen. |
| 17 & 18 Vict. c. 89. | The Spirits (Ireland) Act, 1854. | Sections three, six to eight, fifteen and sixteen. |
| 17 & 18 Vict. c. 94. | The Public Revenue and Consolidated Fund Charges Act, 1854. | In Schedule B the words "charges of collection and management of the revenue of customs". |
| 18 & 19 Vict. c. 114. | The Public House (Ireland) Act, 1855. | The whole Act. |
| 23 & 24 Vict. c. 27. | The Refreshment Houses Act, 1860. | Section two from "and shall" onwards; section eight; in section sixteen the words from "and whether" to "therein"; sections twenty-one to twenty-five; in section thirty-two the words from "shall without" to "liquor or"; section thirty-three from "provided" onwards; in section thirty-four the words from "or to adjudicate that no wine" to "adjudication" where first occurring thereafter, the words from "such premises" to "aforesaid and" and the words from "and whenever" onwards; in section forty-two the words from "except" to "excise penalties"; section forty-three; in section forty-four the words "Provided always that"; and section forty-five. |

12TH SCH.
—cont.

| Session and Chapter | Short Title | Extent of Repeal |
|--------------------------|--|--|
| 23 & 24 Vict. c. 90. | The Game Licences Act, 1860. | In section three, the words from "under" to "to be" and the words from "and all" onwards. |
| 23 & 24 Vict. c. 107. | The Refreshment Houses (Ireland) Act, 1860. | In section eighteen, the words from "and whether" to "therein;" and sections nineteen, twenty-three to twenty-seven, twenty-nine and thirty-three. |
| 23 & 24 Vict. c. 113. | The Excise Act, 1860 ... | The whole Act except section forty-three. |
| 24 & 25 Vict. c. 91. | The Revenue (No. 2) Act, 1861. | Section nine, from "and shall" onwards; sections eleven, thirteen, twenty-one, twenty-two, twenty-three and forty-six. |
| 25 & 26 Vict. c. 22. | The Revenue Act, 1862. | The whole Act except sections one and thirty-nine and so much of Schedule C as relates to the duty on every pack of playing cards. |
| 26 & 27 Vict. c. 7. | The Manufactured Tobacco Act, 1863. | The whole Act. |
| 26 & 27 Vict. c. 33. | The Revenue Act, 1863... | The whole Act except sections three and fourteen. |
| 27 & 28 Vict. c. 18. | The Revenue (No. 1) Act, 1864. | Sections one and two; in section five the words from "upon" to "Act" where first occurring, the words from "or to sell" to "snuff" where first occurring, and the words from "and provided" onwards; and Schedule B. |
| 27 & 28 Vict. c. 35. | The Beerhouses (Ireland) Act, 1864. | Section seven. |
| 27 & 28 Vict. c. 56. | The Revenue (No. 2) Act, 1864. | In section six, the words "sellers of playing cards (being makers thereof)"; and section fourteen. |
| 28 & 29 Vict. c. 96. | The Revenue (No. 2) Act, 1865. | The whole Act. |
| 29 & 30 Vict. c. 39. | The Exchequer and Audit Departments Act, 1866. | In section ten, the words "bounties of the nature of drawbacks". |
| 30 & 31 Vict. c. 5. | Dog Licences Act, 1867. | In section four, the words from "and shall be under" onwards. |
| 30 & 31 Vict. c. 90. | The Revenue Act, 1867... | The whole Act except section fourteen. |
| 32 & 33 Vict. c. 14. | The Revenue Act, 1869... | The whole Act. |
| 33 & 34 Vict. c. 57. | The Gun Licence Act, 1870. | Section four from "and shall" onwards. |
| 35 & 36 Vict. c. 93. | The Pawnbrokers Act, 1872. | Section thirty-seven from "All" onwards. |

| Session and Chapter | Short Title | Extent of Repeal |
|-------------------------|--|---|
| 35 & 36 Vict. c. 94. | The Licensing Act, 1872 | Section forty-nine from "The holder of a six-day licence" onwards; section fifty-three as far as the words "been refused"; and sections eighty-one and eighty-three to eighty-eight. |
| 37 & 38 Vict. c. 49. | The Licensing Act, 1874 | Sections nineteen and thirty-two. |
| 37 & 38 Vict. c. 69. | The Licensing Act (Ireland) 1874. | Section five. |
| 38 & 39 Vict. c. 13. | The Holidays Extension Act, 1875. | In section one the word "customs" and the words "and bonding warehouses". |
| 38 & 39 Vict. c. 63. | The Sale of Food and Drugs Act, 1875. | Sections thirty and thirty-one. |
| 39 & 40 Vict. c. 35. | The Customs Tariff Act, 1876. | In the Schedule the paragraphs commencing "Goods not prohibited" and "All goods derelict" respectively. |
| 39 & 40 Vict. c. 36. | The Customs Consolidation Act, 1876. | The whole Act except sections forty-two, forty-three, one hundred and forty-one, two hundred and seventy-five, two hundred and seventy-seven, two hundred and eighty-three and two hundred and eighty-five; in the said section forty-two the words from "and if" to "direct" and all entries in the table contained in that section relating to tobacco, spirits or wine; and in the said section one hundred and forty-one, the words "as to stores for the use of the crew and in all other respects". |
| 40 & 41 Vict. c. 13. | The Customs, Inland Revenue and Savings Banks Act, 1877. | Sections three, five and ten and Schedule A. |
| 40 & 41 Vict. c. 68. | The Destructive Insects Act, 1877. | Section one from "If any" onwards. |
| 41 & 42 Vict. c. 15. | The Customs and Inland Revenue Act, 1878. | Sections three to six; in subsection (2) of section twenty-three, the words "in England and Wales for"; and section twenty-five. |
| 42 & 43 Vict. c. 21. | The Customs and Inland Revenue Act, 1879. | Sections six and seven; section eight from "and if" onwards; sections nine to fourteen; section twenty-seven; and the Schedule. |
| 42 & 43 Vict. c. 49. | The Summary Jurisdiction Act, 1879. | In section fifty-three the words "or the Commissioners of Customs". |

12TH SCH.
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| Session and Chapter | Short Title | Extent of Repeal |
|----------------------|--|--|
| 43 Vict. c. 14 | The Customs and Inland Revenue Act, 1880. | Section three. |
| 43 & 44 Vict. c. 17. | The Revenue Offices (Scotland) Holidays Act, 1880. | In section one, the words "Customs and". |
| 43 & 44 Vict. c. 20. | The Inland Revenue Act, 1880. | The whole Act except sections one, forty-seven and fifty-seven and the Third Schedule; and in the said section forty-seven the words "grant of a" and the words "by this Act". |
| 43 & 44 Vict. c. 24. | The Spirits Act, 1880 ... | The whole Act. |
| 44 & 45 Vict. c. 12. | The Customs and Inland Revenue Act, 1881. | Sections five, six, eight to fifteen, seventeen and eighteen. |
| 45 & 46 Vict. c. 66. | The Passenger Vessels Licences Amendment (Scotland) Act, 1882. | The whole Act. |
| 45 & 46 Vict. c. 72. | The Revenue, Friendly Societies, and National Debt Act, 1882. | Sections two, three and five. |
| 46 & 47 Vict. c. 10. | The Customs and Inland Revenue Act, 1883. | Section three. |
| 46 & 47 Vict. c. 22. | The Sea Fisheries Act, 1883. | Section twenty-seven. |
| 46 & 47 Vict. c. 55. | The Revenue Act, 1883... | Sections three to nine and section nineteen. |
| 47 & 48 Vict. c. 62. | The Revenue Act, 1884... | Sections two, three and twelve. |
| 48 & 49 Vict. c. 51. | The Customs and Inland Revenue Act, 1885. | Sections three, four, six, eight and nine. |
| 49 & 50 Vict. c. 41. | The Customs Amendment Act, 1886. | Section two from "and while" onwards. |
| 50 & 51 Vict. c. 7. | The Customs Consolidation Act, 1876, Amendment Act, 1887. | The whole Act. |
| 50 & 51 Vict. c. 15. | The Customs and Inland Revenue Act, 1887. | The whole Act. |
| 50 & 51 Vict. c. 28. | The Merchandise Marks Act, 1887. | Paragraph (1) of section sixteen from "and subject" onwards. |
| 51 & 52 Vict. c. 8. | The Customs and Inland Revenue Act, 1888. | Sections five, six and eight. |
| 51 & 52 Vict. c. 33. | The Hawkers Act, 1888... | Section seven. |
| 51 & 52 Vict. c. 41. | The Local Government Act, 1888. | Paragraph (ii) of subsection (4) of section twenty. |
| 52 & 53 Vict. c. 7. | The Customs and Inland Revenue Act, 1889. | Section four. |
| 52 & 53 Vict. c. 42. | The Revenue Act, 1889... | Section one; subsection (1) of section two from "and any" onwards; and sections three, four, six to eight, twenty-one to twenty-five and twenty-seven. |

| Session and Chapter | Short Title | Extent of Repeal |
|---|---|--|
| 53 & 54 Vict. c. 8. 53 & 54 Vict. c. 21. | The Customs and Inland Revenue Act, 1890. The Inland Revenue Regulation Act, 1890. | Sections eight, nine and thirty-two to thirty-five. Section seven; in section twenty-one, in subsection (1), the words from "or for" to "such Act", subsection (2) from "or to" onwards, and subsection (3); in section twenty-two, in subsection (1) the words from "and any" to "condemned", and in subsection (2) the words from "or for" to "goods"; in subsection (1) of section twenty-three the words from "or for" to "such Act"; sections twenty-five, twenty-six, and twenty-nine to thirty-one; in section thirty-five, in subsection (1) the words from "or for" to "seized" and subsection (2) from "and may" onwards; in section thirty-seven, subsection (1) and in subsection (2) the words "Commissioners of Excise"; in section thirty-nine the words "and duties of excise". |
| 53 & 54 Vict. c. 56. | The Customs Consolidation Act, 1876, Amendment Act, 1890. | The whole Act. |
| 54 & 55 Vict. c. 38. | The Stamp Duties Management Act, 1891. | In section twenty-six, the words from "or by" to "cards". |
| 57 & 58 Vict. c. 60. | The Merchant Shipping Act, 1894. | Subsection (7) of section three hundred and seventy-three and subsection (1) of section five hundred and sixty-nine. |
| 58 & 59 Vict. c. 16. | The Finance Act, 1895 ... | Sections six to eight. |
| 59 & 60 Vict. c. 28. | The Finance Act, 1896 ... | Sections four, five, six, ten and eleven and section thirty-nine as far as the word "beer". |
| 60 & 61 Vict. c. 24. | The Finance Act, 1897 ... | Sections two, three and six. |
| 61 & 62 Vict. c. 10. | The Finance Act, 1898 ... | Section four. |
| 61 & 62 Vict. c. 46. | The Revenue Act, 1898... | Sections two to five, subsection (1) of section six and sections eleven, fourteen and fifteen. |
| 63 & 64 Vict. c. 7. | The Finance Act, 1900 ... | Section nine. |
| 63 & 64 Vict. c. 35. | The Oil in Tobacco Act, 1900. | The whole Act. |
| 1 Edw. 7. c. 7 | The Finance Act, 1901 ... | Sections five, seven, eight and nine. |

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| Session and Chapter | Short Title | Extent of Repeal |
|------------------------------|--|--|
| 2 Edw. 7. c. 7 | The Finance Act, 1902 ... | Sections five and eight and subsection (2) of section twelve. |
| 3 Edw. 7. c. 25 | The Licensing (Scotland) Act, 1903. | Sections forty-three, forty-five and forty-seven to fifty. |
| 3 Edw. 7. c. 46 | The Revenue Act, 1903 ... | Sections two, three and four. |
| 4 Edw. 7. c. 7 | The Finance Act, 1904 ... | Section three and the Schedule. |
| 6 Edw. 7. c. 8 | The Finance Act, 1906 ... | The whole Act. |
| 6 Edw. 7. c. 20 | The Revenue Act, 1906 ... | Sections one to six and eight. |
| 7 Edw. 7. c. 13 | The Finance Act, 1907 ... | Section four and subsection (2) of section thirty as far as the words "those duties". |
| 8 Edw. 7. c. 16 | The Finance Act, 1908 ... | Section three and subsections (1) to (3) of section four. |
| 8 Edw. 7. c. 42 | The White Phosphorus Matches Prohibition Act, 1908. | Section three from "and matches" onwards. |
| 8 Edw. 7. c. 65 | The Summary Jurisdiction (Scotland) Act, 1908. | In section four the words from "This Act shall" to "six months". |
| 9 Edw. 7. c. 8 | The Trawling in Prohibited Areas Prevention Act, 1909. | Section one from "and fish" onwards. |
| 9 Edw. 7. c. 43 | The Revenue Act, 1909... | Sections one, two, four and five and subsection (1) of section twelve as far as the words "Act and". |
| 9 Edw. 7. c. 45 | The Isle of Man (Customs) Act, 1909. | The whole Act. |
| 10 Edw. 7 & 1 Geo. 5. c. 8. | The Finance (1909-10) Act, 1910. | Sections forty-three to forty-five, forty-eight to fifty-two, eighty-three and ninety-two; in section ninety-three the words "or by the Commissioners of Customs and Excise"; and the First Schedule. |
| 10 Edw. 7 & 1 Geo. 5. c. 24. | The Licensing (Consolidation) Act, 1910. | Sections one and sixty; subsection (2) of section sixty-four; sections eighty-nine and one hundred and six and in paragraph (1) of subsection (2) of section one hundred and eleven the words from "and an" onwards. |
| 10 Edw. 7 & 1 Geo. 5. c. 35. | The Finance Act, 1910 ... | The whole Act. |
| 1 & 2 Geo. 5. c. 2. | The Revenue Act, 1911 ... | Section eight. |
| 1 & 2 Geo. 5. c. 46. | The Copyright Act, 1911 | Subsection (1) of section fourteen from "and shall" onwards. |
| 1 & 2 Geo. 5. c. 48. | The Finance Act, 1911 ... | Sections two to ten; and subsection (2) of section twenty-two as far as the words "those duties". |

| Session and Chapter | Short Title | Extent of Repeal |
|---------------------------|--|--|
| 2 & 3 Geo. 5. c. 8. | The Finance Act, 1912 ... | Sections three and four and subsection (1) of section thirteen. |
| 5 & 6 Geo. 5. c. 7. | The Finance Act, 1914 (Session 2). | Sections seven, eight and eleven, and subsection (1) of section seventeen. |
| 5 & 6 Geo. 5. c. 46. | The Immature Spirits (Restriction) Act, 1915. | The whole Act. |
| 5 & 6 Geo. 5. c. 62. | The Finance Act, 1915 ... | Sections three, four, eight and nine; subsection (2) of section twenty-eight; and the Schedule. |
| 5 & 6 Geo. 5. c. 89. | The Finance (No. 2) Act, 1915. | Sections seven, twelve, fifteen, sixteen and nineteen and subsection (1) of section fifty-one as far as the words "those duties". |
| 6 & 7 Geo. 5. c. 11. | The Finance (New Duties) Act, 1916. | Section three. |
| 6 & 7 Geo. 5. c. 24. | The Finance Act, 1916 ... | Sections twenty and twenty-one and in section twenty-two the words "the exportation or shipment for use as ships' stores of", the words from "if" to "prescribe", and the proviso. |
| 6 & 7 Geo. 5. c. 52. | The Trading with the Enemy and Export of Prohibited Goods Act, 1916. | Section three. |
| 7 & 8 Geo. 5. c. 31. | The Finance Act, 1917 ... | Section six and subsection (1) of section thirty-eight as far as the words "those duties". |
| 8 & 9 Geo. 5. c. 15. | The Finance Act, 1918 ... | Subsections (2) to (4) of section four; sections seven, fourteen, fifteen and sixteen; and the First and Second Schedules. |
| 9 & 10 Geo. 5. c. 23. | The Anthrax Prevention Act, 1919. | Subsection (4) of section one. |
| 9 & 10 Geo. 5. c. 32. | The Finance Act, 1919 ... | Sections six and thirteen. |
| 10 & 11 Geo. 5. c. 18. | The Finance Act, 1920 ... | Sections four, five and eight. |
| 10 & 11 Geo. 5. c. 77. | The Dyestuffs (Import Regulations) Act, 1920. | Subsection (2) of section one. |
| 11 & 12 Geo. 5. c. 16. | The Importation of Plumage (Prohibition) Act, 1921. | Subsection (2) of section one. |
| 11 & 12 Geo. 5. c. 32. | The Finance Act, 1921 ... | Sections eleven to sixteen; subsection (2) of section seventeen from "and" onwards; and sections eighteen, nineteen and twenty-one. |

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| Session and Chapter | Short Title | Extent of Repeal |
|---------------------------|--|--|
| 11 & 12 Geo. 5. c. 47. | The Safeguarding of Industries Act, 1921. | Section eleven and subsection (2) of section twelve. |
| 12 & 13 Geo. 5. c. 17. | The Finance Act, 1922 ... | Sections seven, eight and nine. |
| 13 Geo. 5. c. 2. | The Irish Free State (Consequential Provisions) Act, 1922 (Session 2). | Section four. |
| 13 & 14 Geo. 5. c. 14. | The Finance Act, 1923 ... | Sections two, three and eight. |
| 14 & 15 Geo. 5. c. 21. | The Finance Act, 1924 ... | In section three, proviso (ii) to subsection (4); sections four, eleven to fourteen and sixteen, and the First Schedule. |
| 14 & 15 Geo. 5. c. 24. | The Isle of Man (Customs) Act, 1924. | Subsection (2) of section four. |
| 15 & 16 Geo. 5. c. 36. | The Finance Act, 1925 ... | Sections eleven and twelve; and in Part III of the Second Schedule, paragraphs 9, 14, 15 and 16 and in paragraph 12 the words from "a" to "and that". |
| 15 & 16 Geo. 5. c. 60. | The Therapeutic Substances Act, 1925. | Subsection (3) of section three. |
| 16 & 17 Geo. 5. c. 22. | The Finance Act, 1926 ... | Sections six and eight. |
| 17 & 18 Geo. 5. c. 10. | The Finance Act, 1927 ... | Subsection (3) of section five; in section six, in subsection (1) the words from "sent" to "sale", and subsections (2) and (3); sections seven, ten, and thirteen to seventeen. |
| 18 & 19 Geo. 5. c. 17. | The Finance Act, 1928 ... | Subsections (2) to (10) of section two; section three; subsections (2) and (3) of section four; in section six, the proviso to subsection (1), and subsections (2) to (5); sections ten and eleven; the First Schedule; and Parts II and III of the Second Schedule except for paragraph 9 of the said Part III. |
| 19 & 20 Geo. 5. c. 21. | The Finance Act, 1929 ... | Subsection (3) of section four. |
| 20 & 21 Geo. 5. c. 28. | The Finance Act, 1930 ... | Sections three and seven. |
| 21 & 22 Geo. 5. c. 49. | The Finance (No. 2) Act, 1931. | Sections one to four. |
| 22 & 23 Geo. 5. c. 8. | The Import Duties Act, 1932. | Section thirteen; in section fourteen, the words from the beginning to "but" and paragraph (a); and sections sixteen and twenty. |

| Session and Chapter | Short Title | Extent of Repeal |
|-------------------------------------|---|---|
| 22 & 23 Geo. 5. c. 25. | The Finance Act, 1932 ... | Sections one and four; subsections (4), (5) and (6) of section nine; sections eleven and twelve and the Third Schedule. |
| 22 & 23 Geo. 5. c. 53. | The Ottawa Agreements Act, 1932. | In Part III of the Second Schedule the references to sections thirteen, fifteen and sixteen of the Import Duties Act, 1932. |
| 23 & 24 Geo. 5. c. 10. | The Russian Goods (Import Prohibition) Act, 1933. | Subsection (2) of section one. |
| 23 & 24 Geo. 5. c. 19. | The Finance Act, 1933 ... | Section one; subsection (5) of section two; sections three, five to eight, eleven, and twenty-two to twenty-four; and the First and Second Schedules. |
| 23 & 24 Geo. 5. c. 45. | The Sea-Fishing Industry Act, 1933. | Subsection (2) of section two from the beginning to "1876, and". |
| 24 & 25 Geo. 5. c. 31. | The Debts Clearing Offices and Import Restrictions Act, 1934. | Subsection (3) of section two. |
| 24 & 25 Geo. 5. c. 32. | The Finance Act, 1934 ... | Proviso (b) to subsection (1) of section one; sections two, three, twelve to fourteen, sixteen and seventeen; and Part II of the First Schedule. |
| 25 & 26 Geo. 5. c. 24. | The Finance Act, 1935 ... | Sections two, five and twelve to sixteen; and in section thirty-four, in subsection (1), the words from "or" to "Excise" and the proviso, and subsection (3). |
| 25 & 26 Geo. 5. c. 34. | The Isle of Man (Customs) Act, 1935. | Section seven. |
| 26 Geo. 5. & 1 Edw. 8. c. 18. | The Sugar Industry (Reorganisation) Act, 1936. | Subsection (2) of section twenty-four. |
| 26 Geo. 5. & 1 Edw. 8. c. 34. | The Finance Act, 1936 ... | Subsection (2) of section one and section three. |
| 1 Edw. 8. & 1 Geo. 6. c. 8. | The Beef and Veal Customs Duties Act, 1937. | Subsection (4) of section one from the beginning to "and"; and Part I of the Schedule. |
| 1 Edw. 8. & 1 Geo. 6. c. 54. | The Finance Act, 1937 ... | Section six. |
| 1 Edw. 8. & 1 Geo. 6. c. 67 | The Factories Act, 1937 | Subsection (3) of section sixty-one. |
| 1 & 2 Geo. 6 c. 5. | The Quail Protection Act, 1937. | Subsection (2) of section one. |

12TH SCH.
—cont.

| Session and Chapter | Short Title | Extent of Repeal |
|--------------------------|--|---|
| 1 & 2 Geo. 6. c. 46. | The Finance Act, 1938 ... | Section two; subsections (3) and (5) of section three; sections four and ten to thirteen; and the First Schedule. |
| 2 & 3 Geo. 6. c. 19. | The Wild Birds (Duck and Geese) Protection Act, 1939. | Subsection (2) of section three. |
| 2 & 3 Geo. 6. c. 37. | The Wheat (Amendment) Act, 1939. | Subsection (2) of section nineteen from "and section" onwards. |
| 2 & 3 Geo. 6. c. 41. | The Finance Act, 1939 ... | Sections one, two and five; and the First, Second and Fourth Schedules. |
| 2 & 3 Geo. 6. c. 69. | The Import, Export and Customs Powers (Defence) Act, 1939. | In section three, subsection (3) from "In any proceedings" onwards; sections four, five and six; and subsection (3) of section seven. |
| 2 & 3 Geo. 6. c. 109. | The Finance (No. 2) Act, 1939. | Subsections (3) and (5) of section one; subsection (2) of section three; section five; subsection (2) of section six and Part IV of the Fifth Schedule. |
| 3 & 4 Geo. 6. c. 29. | The Finance Act, 1940 ... | Sections one and three; subsection (3) of section four; and the Third Schedule. |
| 3 & 4 Geo. 6. c. 48. | The Finance (No. 2) Act, 1940. | Sections one and three; subsection (3) of section four; First Schedule; Part III of the Third Schedule; and in the Ninth Schedule paragraph 1 from "and" onwards and paragraph 3. |
| 5 & 6 Geo. 6. c. 21. | The Finance Act, 1942 ... | Sections one, five and nine; subsection (1) of section ten except for the words from "any circumstances" onwards; sections eleven and twelve; and the First and Fourth Schedules. |
| 6 & 7 Geo. 6. c. 28. | The Finance Act, 1943 ... | Sections one and five; in section twelve, paragraphs (a) and (b) of subsection (1), and subsections (2) to (7); and the First and Fourth Schedules. |
| 7 & 8 Geo. 6. c. 23. | The Finance Act, 1944 ... | Sections one and five; subsection (3) of section eleven; subsection (3) of section seventeen; and the First Schedule. |
| 8 & 9 Geo. 6. c. 19. | The Ministry of Fuel and Power Act, 1945. | So much of the Second Schedule as relates to the Finance Act, 1942. |

| Session and Chapter | Short Title | Extent of Repeal |
|-------------------------------|--------------------------------------|---|
| 9 & 10 Geo. 6. c. 13. | The Finance (No. 2) Act, 1945. | Sections eight to thirteen; subsection (2) of section fourteen; and the Third Schedule. |
| 9 & 10 Geo. 6. c. 64. | The Finance Act, 1946 ... | Subsections (1), (3), (4) and (5) of section two; sections three and six; subsections (1) and (2) of section nine; subsection (1) of section twelve; and in subsection (1) of section thirteen the words "relief from duty on liquor licences and". |
| 10 & 11 Geo. 6. c. 14. | The Exchange Control Act, 1947. | In Part III of the Fifth Schedule in paragraph 1 the words from "as they" to "enactments" where first thereafter occurring and paragraphs 3 and 5. |
| 10 & 11 Geo. 6. c. 35. | The Finance Act, 1947 ... | Sections one and two; in subsection (3) of section three, the words "under section one of the Manufactured Tobacco Act, 1863" and the words from "instead of" onwards; and section six. |
| 11 & 12 Geo. 6. c. 9. | The Finance (No. 2) Act, 1947. | Section one and the First Schedule. |
| 11 & 12 Geo. 6. c. 49. | The Finance Act, 1948 ... | Section two; subsection (3) of section four; subsections (2) and (3) of section five; sections six and twelve; and the Second Schedule. |
| 11 & 12 Geo. 6. c. 61. | The Isle of Man (Customs) Act, 1948. | Subsection (2) of section three. |
| 12, 13 & 14 Geo. 6. c. 47. | The Finance Act, 1949 ... | Section two; subsection (3) of section four; in section six, in subsection (1) the words "under subsection (2) of section four of the Finance Act, 1928", and subsection (4); subsection (3) of section seven; proviso (b) to subsection (2) of section fifteen; the First Schedule; in Part I of the Fourth Schedule the words from "except" to "purpose". |
| 12, 13 & 14 Geo. 6. c. 58. | The Isle of Man (Customs) Act, 1949. | Subsection (2) of section two. |

12TH SCH.
—cont.

| Session and Chapter | Short Title | Extent of Repeal |
|------------------------|--------------------------------------|--|
| 14 Geo. 6. c. 15 | The Finance Act, 1950 ... | Subsections (2) to (6) of section one; in section two, subsection (1) from "or" onwards, the provisos to subsection (2), and subsections (3) to (8); subsections (3) to (6) of section three; section five; the proviso to subsection (1) of section six; section seven; subsection (5) of section thirteen; sections twenty and twenty-one; and the First Schedule. |
| 14 Geo. 6. c. 36 | The Diseases of Animals Act, 1950. | In section eighty-two, in subsection (1) the words "by or under the Customs Acts" and subsection (2). |
| 14 & 15 Geo. 6. c. 43. | The Finance Act, 1951 ... | Section five; section six except subsection (5); subsections (2) and (3) of section nine; sections ten, thirteen and fourteen; and the Second Schedule. |
| 14 & 15 Geo. 6. c. 48. | The Dangerous Drugs Act, 1951. | Section thirteen. |
| 14 & 15 Geo. 6. c. 51. | The Isle of Man (Customs) Act, 1951. | Section five. |

PART II

Repeals in Acts of the Parliament of Northern Ireland

| Session and Chapter | Short Title | Extent of Repeal |
|------------------------------|--|--|
| 18 & 19 Geo. 5. c. 9. | The Finance Act (Northern Ireland), 1928. | Section two. |
| 26 Geo. 5 & 1 Edw. 8. c. 11. | The Revaluation (Consequential Provisions) Act (Northern Ireland), 1936. | Section four and the Schedule. |
| 26 Geo. 5 & 1 Edw. 8. c. 33. | The Finance Act (Northern Ireland), 1936. | Section three. |
| 6 & 7 Geo. 6. c. 14. | The Finance Act (Northern Ireland), 1942. | Subsection (1) of section two except for the words from "any circumstances" onwards; and sections three, four and seven. |
| 10 & 11 Geo. 6. c. 15. | The Finance Act (Northern Ireland), 1947. | Section four. |

Table of Statutes referred to in this Act

| Short Title | Session and Chapter |
|---|-------------------------------|
| Sale of Beer Act, 1795 | 35 Geo. 3. c. 113. |
| Plate Assay (Ireland) Act, 1807 | 47 Geo. 3. Sess. 2. c. 15. |
| Licensed Grocers (Ireland) Act, 1818 | 58 Geo. 3. c. 57. |
| Illicit Distillation (Scotland) Act, 1822 | 3 Geo. 4. c. 52. |
| Excise Licences Act, 1825 | 6 Geo. 4. c. 81. |
| Excise Management Act, 1827 | 7 & 8 Geo. 4. c. 53. |
| Excise Declarations Act, 1831... .. | 1 & 2 Will. 4. c. 4. |
| Illicit Distillation (Ireland) Act, 1831 | 1 & 2 Will. 4. c. 55. |
| Excise Permit Act, 1832 | 2 & 3 Will. 4. c. 16. |
| Beerhouse Act, 1834 | 4 & 5 Will. 4. c. 85. |
| Government Offices Security Act, 1836 | 6 & 7 Will. 4. c. 28. |
| Government Offices Security Act, 1838 | 1 & 2 Vict. c. 61. |
| Beerhouse Act, 1840 | 3 & 4 Vict. c. 61. |
| Gold and Silver Wares Act, 1844 | 7 & 8 Vict. c. 22. |
| Spirits (Ireland) Act, 1845 | 8 & 9 Vict. c. 64. |
| Public Money Drainage Act, 1846 | 9 & 10 Vict. c. 101. |
| Valuation (Ireland) Act, 1852 | 15 & 16 Vict. c. 63. |
| London Hackney Carriage Act, 1853 | 16 & 17 Vict. c. 33. |
| Spirits (Ireland) Act, 1854 | 17 & 18 Vict. c. 89. |
| Gold and Silver Wares Act, 1854 | 17 & 18 Vict. c. 96. |
| Public Houses (Ireland) Act, 1855 | 18 & 19 Vict. c. 114. |
| Illicit Distillation (Ireland) Act, 1857 | 20 & 21 Vict. c. 40. |
| Refreshment Houses Act, 1860 | 23 & 24 Vict. c. 27. |
| Refreshment Houses (Ireland) Act, 1860 | 23 & 24 Vict. c. 107. |
| Crown Debts and Judgments Act, 1860 | 23 & 24 Vict. c. 115. |
| Revenue (No. 2) Act, 1861 | 24 & 25 Vict. c. 91. |
| Revenue Act, 1862 | 25 & 26 Vict. c. 22. |
| Revenue Act, 1863 | 26 & 27 Vict. c. 33. |
| Beerhouses (Ireland) Act, 1864 | 27 & 28 Vict. c. 35. |
| Revenue Act, 1867 | 30 & 31 Vict. c. 90. |
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