CLUBS

1953 No. 644

The Club Duty (Discontinued Clubs) Regulations, 1953

Made - - - -	13*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (7) of section one hundred and fifty-six of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. Immediately upon the discontinuance of any club, the secretary shall give notice of such discontinuance to the Collector of Customs and Excise in whose collection the club premises are situated.

2. Within four days of such discontinuance, the secretary shall deliver to such Collector a statement in such form and containing such particulars as the Commissioners may prescribe of the purchases during the period from the preceding first day of January to the date of discontinuance, of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof, and on such statement there shall be charged an excise duty of threepense for every pound's worth of the purchases shown therein.

3. If the secretary fails to deliver a statement in accordance with these Regulations he shall be liable to the penalty provided by subsection (3) of the said section one hundred and fifty-six as though he were the secretary of a club who had failed to deliver a statement in accordance with the said section after a notice in writing from the Commissioners requiring him so to do had been served on him in accordance with the said subsection (3).

4.—(1) If—

(*a*) any duty which appears from the statement to be payable is not paid within six days after the date of discontinuance, or

(*b*) any further duty which on examination of the statement by the proper officer is found to be payable is not paid within three days after a notice in writing demanding payment thereof has been served by such officer on the secretary, either by leaving it at the club premises or by sending it by post addressed to him at those premises, or

(*c*) any duty payable but unpaid in respect of the statement relating to the calendar year immediately preceding the said first day of January (including any duty not charged by reason of an election made in pursuance of the proviso to subsection (2) of the said section one hundred and fifty-six) is not paid within three days after notice in writing demanding payment thereof has been served as aforesaid,

such duty may be levied by distress on any premises occupied by the club at the date of such distress and the Collector may for that purpose by warrant signed by him authorise any person to distrain upon such premises and to sell any distress levied by public auction after giving three days' notice of the sale.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(2) The proceeds of any such sale shall be applied in or towards the payment of the costs and expenses of the distress and sale and the payment of any duty due, and the surplus, if any, shall be paid to the secretary and treated by him as part of the funds of the club.

5.—(1) In these Regulations the expression—

"club premises" means the premises which at the date of discontinuance were in the occupation or use of the club;

"discontinuance" means the discontinuance of any club as a registered club;

"secretary" means the person who was the secretary of the club at the date of discontinuance.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

6. The Club Duty (Discontinued Clubs) Regulations, 1933(**b**), are hereby revoked.

7. These Regulations may be cited as the Club Duty (Discontinued Clubs) Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations, made under section one hundred and fifty-six of the Customs and Excise Act, 1952, adapt the provisions of that section to the case of a club which is discontinued as a registered club. They require the secretary of the club to furnish a statement of the purchases of intoxicating liquor made by or on behalf of the club during the period from the previous 1st January to the date of discontinuance and provide for the recovery of any duty charged on that statement which is not paid.

The Regulations revoke and replace the Club Duty (Discontinued Clubs) Regulations, 1933, made under Section 48 of the Finance (1909-10) Act, 1910, now repealed, and include in addition provision for the recovery of any duty outstanding in respect of the calendar year preceding that in which the club is discontinued.

(**a**) 52 & 53 Vict. c. 63. (**b**) S.R. & O. 1933/224; Rev. III, p. 1030; 1933, p. 499.