The Duty-free Supplies for the Royal Navy Regulations, 1951

1951 No. 803

Made - - - -	*7th May*, 1951
Laid before the House of Commons	*9th May*, 1951
Coming into Operation	*1st June*, 1951

The Lords Commissioners of His Majesty's Treasury by virtue of the powers conferred on them by section 20 of the Finance Act, 1950(a) and of all other powers enabling them in that behalf and after consultation with the Admiralty and with the Commissioners of Customs and Excise hereby make the following Regulations:—

Short title, etc.

1. (*a*) These Regulations may be cited as "The Duty-free Supplies for the Royal Navy Regulations, 1951", and shall come into operation on the first day of June, 1951 (hereinafter called "the appointed day").

(*b*) The Interpretation Act, 1889(b), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

Definitions

2. In these Regulations unless the context otherwise requires each of the following expressions shall have the meaning hereby assigned to it:—

"The Commissioners" means the Commissioners of Customs and Excise.

"Officers and men of the Royal Navy" means serving officers and ratings of the Royal Navy, Royal Naval Reserve, Royal Naval Volunteer Reserve or other naval reserve.

"Naval establishment" means any naval establishment ashore in the United Kingdom manned by officers and men of the Royal Navy.

"H.M. Ship" means a ship of the Royal Navy on the Home Station (other than a Naval establishment).

"Food" means any article used as food or drink for human consumption other than drugs.

"Tobacco" includes cigars, cigarettes and snuff.

Goods to which Regulations apply

3. These Regulations shall apply to goods of the following descriptions,

(*a*) food, and

(*b*) tobacco,

which are supplied to any of H.M. Ships specified in Article 4 (*a*) and (*b*) of these Regulations or to the Admiralty at a Naval Victualling Yard or Depôt for distribution to any of H.M. Ships specified in Article 4 (*a*) (*b*) or (*c*) of these Regulations for the use of persons living in that ship (being persons borne on the books of that or of another of H.M. Ships or of a Naval establishment) or to the Admiralty as aforesaid for distribution to any Naval establishment for the use of officers and men of the Royal Navy living in that establishment, and borne on the books of that or of some other establishment or of one of H.M. Ships.

(a) 14 Geo. 6. c. 15. (b 52 & 53 Vict. c. 63.

Ships and naval establishments to which these Regulations apply

4. The goods specified in Article 3 of these Regulations may be supplied in accordance with these Regulations for consumption in the following classes of ships and naval establishments:—

(*a*) H.M. Ships in commission which are normally required in the ordinary course of their duty to be absent from United Kingdom territorial waters for periods of more than six days continuously in each year;

(*b*) H.M. Ships in commission which are normally required in the ordinary course of their duty to be absent from United Kingdom territorial waters but not for periods as long as six days continuously and H.M. Ships in commission belonging to categories A and B (state of readiness) of the Reserve Fleet in which only officers and men serving in the Reserve Fleet are living;

(*c*) H.M. Ships other than those aforementioned and Naval establishments.

Scale of supply of tobacco

5. The quantity of tobacco to be supplied under the terms of these Regulations in each month for the use of each person or officer or man mentioned in Article 3 who is an habitual user of tobacco and who is living in a ship or establishment specified in Article 4 hereof shall not exceed in the case of:—

(*a*) H.M. Ships designated in Article 4 (*a*) of these Regulations, save when undergoing a refit exceeding 28 days ... ... 1½ lbs.

(*b*) H.M. Ships designated in Article 4 (*b*) of these Regulations, save when undergoing a refit exceeding 28 days ... ... 1¼ lbs.

(*c*) H.M. Ships and Naval establishments designated in Article 4 (*c*) of these Regulations (other than such establishments as the Admiralty may from time to time exclude ... ... ¾ lb.

(*d*) H.M. Ships designated in Article 4 (*a*) and (*b*) of these Regulations during any refit which exceeds 28 days ... ... ¾ lb.

and no such person or officer or man shall during any month receive any quantity of such tobacco in excess of the amount as aforesaid properly applicable to him.

Supply of tobacco in certain cases

6. The tobacco supplied in accordance with paragraphs (*c*) and (*d*) of Article 5 shall be provided by the Admiralty from a Naval Victualling Yard or Depôt.

Control of Tobacco

7. The marking, supply and distribution of tobacco supplied under the terms of these Regulations shall be in accordance with such conditions as may from time to time be prescribed by the Commissioners after consultation with the Admiralty.

Control of Dutiable Liquor

8. The supply and distribution of dutiable liquor supplied under the terms of these Regulations shall be controlled by the Admiralty subject to the agreement of the Commissioners.

Goods to be treated as exported

9. The goods specified in and supplied in accordance with Article 3 of these Regulations 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 provided that all the conditions which may from time to time be prescribed by the Commissioners after consultation with the Admiralty in pursuance of section 20 of the Finance Act, 1950(**a**) are complied with.

Time of exportation

10. The time of exportation of goods specified in Article 3 of these Regulations shall be deemed to be:

(*a*) In the case of goods supplied direct to any of H.M. Ships of the classes specified in Article 4 (*a*) and (*b*) of these Regulations, the time when the said goods are first received on board such ship;

(*b*) In the case of goods supplied to the Admiralty, the time when the said goods are received for the first time in any Naval Victualling Yard or Depôt in the United Kingdom.

Application of the customs and excise enactments

11. As from the appointed day the provisions of the Customs Consolidation Act, 1876(**b**), and enactments amending or extending that act and in particular those provisions thereof and the laws of excise which govern the warehousing, removal for exportation and exportation of goods without payment of duty or on drawback, shall in so far as they are applicable apply to goods supplied in accordance with these Regulations save and except that:—

(*a*) Section 104 of the Customs Consolidation Act, 1876(**b**), shall apply as though:

(i) the term "exporter" included "supplier of goods under these Regulations"; and

(ii) the requirement of the bond to be given by the exporter shall in lieu of the existing requirement be that the goods so supplied shall be duly delivered to H.M. Ships or the Naval Victualling Yard or Depôt to which they shall have been permitted to be removed.

(*b*) Subsection (5) of section 15 of the Finance Act, 1918(**c**), (which relates to the forfeiture of drawback goods relanded) shall apply as if:

(i) for the words "goods on the exportation of which a drawback or allowance is payable have been shipped for exportation" there were substituted "goods supplied under these Regulations"; and

(ii) the expression "relanded" included relanding from one of H.M. Ships or removal from a Naval establishment to which these Regulations apply or removal from a Naval Victualling Yard or Depôt in the United Kingdom except to one of H.M. Ships or a Naval establishment designated in Article 4 of these Regulations or to a Naval Victualling Yard or Depôt.

(a) 14 Geo. 6. c. 15. (b) 39 & 40 Vict. c. 36. (c) 8 & 9 Geo. 5. c. 15.

Transitional provisions

12. All stocks of goods specified in Article 3 of these Regulations held by such ships and establishments as are specified in Article 4 hereof or any other ship on the Home Station or establishment of the Royal Navy in the United Kingdom or at any Naval Victualling Yard or Depôt in the United Kingdom, which have been delivered without payment of duty or on drawback under the law or practice in force prior to the appointed day or which have been ordered prior to the appointed day but not delivered until after the appointed day shall as from the appointed day be deemed to be goods to which these Regulations apply.

Dated this seventh day of May, 1951.

R. J. Taylor,

H. W. Bowden,

Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

Section 20 of the Finance Act, 1950, empowered the Treasury to make regulations prescribing the conditions governing the supply of duty free goods to H.M. Ships and Naval establishments. In accordance with this section, these Regulations lay down the descriptions of goods which may be so supplied, the conditions governing their supply, and the classes of H.M. Ships and Naval establishments entitled to receive duty free stores. In relation to tobacco so supplied they also specify the quantity of tobacco to be allowed to every smoker per month in each of the various classes of H.M. Ships and Naval establishments.

EXPORT OF GOODS (CONTROL)

The Export of Goods (Control) Order, 1951

1951 No. 1053

Made - - - -	14*th June,* 1951
Coming into Operation	21*st June,* 1951

The Board of Trade, in exercise of the powers conferred upon them by Section 1 of the Import, Export and Customs Powers (Defence) Act, 1939(a), and of all other powers enabling them in that behalf, do hereby order as follows:—

1. (For new Arts. 1 and 1A *see* S.I. 1951 No. 1060, p. 407 below.)

(a) 2 & 3 Geo. 6. c. 69.