H.M. SHIPS AND NAVAL ESTABLISHMENTS

1954 No. 1406

The Duty-Free Supplies for the Royal Navy Regulations, 1954

Made - - - -	26*th October*, 1954
Laid before Parliament	28*th October*, 1954
Coming into Operation	1*st November*, 1954

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by subsection (1) of section two hundred and seventy-two of the Customs and Excise Act, 1952(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:—

Goods to which the Regulations apply

1. These Regulations shall apply to dutiable food and drink, tobacco and matches which are supplied to any of H.M. Ships specified in paragraphs (*a*) and (*b*) of Regulation 2, or (with the exception of matches) to the Admiralty at a naval victualling yard, depot or sub-depot, for distribution to any of H.M. Ships specified in paragraphs (*a*), (*b*) or (*c*) of Regulation 2 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 and Royal Marines living in that establishment, and borne on the books of that or of some other naval establishment or of one of H.M. Ships.

Ships and naval establishments to which these Regulations apply

2. The goods specified in Regulation 1 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 classes I and II (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

3. 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 Regulation 1 who is an habitual user of tobacco and who is living in a

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

ship or establishment specified in Regulation 2 hereof shall not exceed in the case of:—

(*a*) H.M. Ships designated in paragraph (*a*) of Regulation 2, save when undergoing a refit exceeding 28 days ... ... 1½ lb.

(*b*) H.M. Ships designated in paragraph (*b*) of Regulation 2, save when undergoing a refit exceeding 28 days ... ... 1½ lb.

(*c*) H.M. Ships designated in paragraph (*c*) of Regulation 2, and naval establishments (other than such establishments as the Admiralty may from time to time exclude) ... ... ¾ lb.

(*d*) H.M. Ships designated in paragraphs (*a*) and (*b*) of Regulation 2 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.

Provided that any tobacco taken on board any of H.M. Ships at any place outside the United Kingdom, shall, if it is supplied after the return of the ship to the Home Station for the use of any person, officer or man mentioned in this Regulation, be taken into account in calculating the quantities to be supplied for the purposes of this Regulation.

Supply of tobacco in certain cases

4. The tobacco supplied in accordance with paragraphs (*c*) and (*d*) of Regulation 3 shall be provided by the Admiralty from a naval victualling yard, depot or sub-depot.

Control of tobacco

5. 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

6. 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

7. The goods specified in and supplied in accordance with Regulation 1 shall for all or any purposes of any customs or excise duty, drawback or allowance 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 two hundred and seventy-two of the Customs and Excise Act, 1952, are duly complied with.

Time of exportation

8. The time of exportation of goods specified in Regulation 1 shall be deemed to be—

(*a*) in the case of goods supplied direct to any of H.M. Ships of the classes specified in paragraphs (*a*) and (*b*) of Regulation 2, the time when the said goods are first received on board such ship, and

(*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, depot or sub-depot in the United Kingdom.

Adaptation of the customs and excise enactments

9. The provisions of the Customs and Excise Act, 1952, so far as they are applicable, shall apply to goods supplied to H.M. Ships or to the Admiralty in accordance with these Regulations, with the following adaptations, namely—

(*a*) In subsection (1) of section forty-seven, for the reference to goods to be shipped for exportation or as stores, or brought to any customs station for exportation, there shall be substituted a reference to goods supplied to H.M. Ships in accordance with regulations made under section two hundred and seventy-two, the expression "exporter" shall include a person so supplying such goods, and in sub-paragraph (*b*) of the said subsection the security to be given by the exporter to the satisfaction of the Commissioners shall, in lieu of the security mentioned in the said sub-paragraph, be security to the satisfaction of the Commissioners that all goods entered for supply to H.M. Ships shall be duly delivered to these ships, or that they will be otherwise accounted for to the satisfaction of the Commissioners;

(*b*) In section fifty-five, subsection (1) shall be adapted to read as follows:—

"(1) If any goods supplied to any of H.M. Ships or to the Admiralty in accordance with regulations made under section two hundred and seventy-two of this Act are relanded, unloaded or carried from any of H.M. Ships or removed from a naval establishment, naval victualling yard, depot, or sub-depot in the United Kingdom, except to another of H.M. Ships or to another such establishment, yard, depot or sub-depot as aforementioned, for use therein in accordance with regulations made under section two hundred and seventy-two of this Act, then, unless such relanding, unloading, carriage or removal 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, any person concerned in the relanding, unloading, carriage or removal of the goods from the ship, naval establishment, naval victualling yard, depot or sub-depot without such authority, payment or repayment shall be guilty of an offence under this section."

(*c*) In subsection (2) of the said section fifty-five, for the words "loaded or retained as aforesaid" there shall be substituted the words "supplied to any of H.M. Ships or to the Admiralty in accordance with such regulations as aforesaid", and for the words "unloaded in the United Kingdom" there shall be substituted the words "relanded, unloaded, carried or removed as aforesaid".

(*d*) In subsection (3) of the said section fifty-five, for the words "loaded or retained as aforesaid or brought to a customs station for exportation by land" there shall be substituted the words "supplied to any of H.M. Ships or to the Admiralty in accordance with such regulations as aforesaid".

Definitions

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

"Commissioners" means the Commissioners of Customs and Excise;

"food and drink" means any article used as food or drink for human consumption other than drugs;

"tobacco" means manufactured tobacco of every description;

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

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

"Officers and men of the Royal Navy" means serving officers and ratings of the Royal Navy and officers and ratings of the Royal Naval Reserve, Royal Naval Volunteer Reserve or other naval reserve when in actual service;

"Officers and men of the Royal Marines" means serving officers and men of the Royal Marines and officers and men of the Royal Marine Forces Volunteer Reserve or other Royal Marine reserve when in actual service.

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

12. The Duty-free Supplies for the Royal Navy Regulations, 1951(b), are hereby revoked.

13. These Regulations may be cited as the Duty-Free Supplies for the Royal Navy Regulations, 1954, and shall come into operation on the first day of November, 1954.

Dated this twenty-sixth day of October, 1954.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of
Her Majesty's Treasury.

EXPLANATORY NOTE

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

Section two hundred and seventy-two of the Customs and Excise Act, 1952, empowers the Treasury, after consultation with the Admiralty and Commissioners of Customs and Excise, to make regulations governing the supply of duty-free goods to Ships of the Royal Navy and naval establishments.

In pursuance of this power, these Regulations define the goods which may be supplied duty free (dutiable food and drink, tobacco and matches) and the classes of ships and naval establishments which are entitled to them. They also lay down the general conditions governing the supply of such goods and in the case of tobacco prescribe the quantity which may be allowed to each smoker per month.

They replace and substantially re-enact, with minor modifications, the Duty-free Supplies for the Royal Navy Regulations, 1951, made under Section 20 of the Finance Act, 1950, which was repealed by the Customs and Excise Act, 1952.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1951/803 (1951 I, p. 366).