MATCHES

1953 No. 651

The Match Duty 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 section two hundred and twenty of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. No person shall carry on the business of a manufacturer of matches except at premises approved by the Commissioners for that purpose.

2.—(1) Any person about to begin the manufacture of matches shall, before doing so, make entry of every building and place which he intends to use for the manufacture or storage of matches.

(2) A manufacturer shall not withdraw an entry while any matches liable to duty or materials for their manufacture remain in his entered premises.

3. A manufacturer shall provide in his entered premises a warehouse and, if required by the Commissioners to do so, a secure compartment.

4.—(1) A manufacturer shall keep in his entered premises a stock book in a form approved by the Commissioners and a packing book, and shall at any reasonable time permit an officer to inspect such books and make any entry therein and take any extract therefrom.

(2) A manufacturer shall each day enter in the packing book, together with the relevant date—

(*a*) the quantity of matches manufactured in the factory during that day;

(*b*) the quantity of matches packed in containers in the factory during that day;

(*c*) the number of containers, classified according to the quantity of matches therein, in which any matches are packed in the factory during that day; and

(*d*) such other particulars relating to such containers as the Commissioners may require.

(3) A manufacturer, each day and at such times as the officer may require, shall enter in his stock book, together with the relevant date—

(*a*) full particulars of all matches packed in the factory during that day into the cases or packages in which they are to be warehoused or delivered; and,

(*b*) before any matches are delivered from the factory, the separate quantities of matches to be delivered therefrom on that day, with the date of their manufacture.

(4) A manufacturer shall at the end of each month balance the account in the stock book.

(5) A manufacturer shall not cancel, obliterate or, without the permission of an officer, alter any entry in the packing book or stock book.

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

(6) A manufacturer shall keep available for inspection by an officer any packing book or stock book for at least twelve months after it has been filled up or taken out of use.

5.—(1) A manufacturer who is required by virtue of Regulation 3 to provide a secure compartment shall, at the close of each day, remove to such compartment all matches in containers which have not been packed in cases or packages.

(2) A manufacturer, as soon as any matches have been packed in cases or packages, shall deposit them in the warehouse, unless they are intended to be delivered direct from the factory on the date on which the packing is completed.

6. A manufacturer shall mark every case or package in which matches are packed with a factory number or distinguishing letters and with particulars of the number and classification of containers therein.

7. A manufacturer shall not remove any matches from the factory for any purpose until he has entered in his packing book and stock book the particulars referred to in paragraphs (2) and (3) of Regulation 4.

8. A manufacturer shall not remove any matches from the factory unless the full duty of excise chargeable thereon has been paid—provided always that if the manufacturer gives to the Commissioners notice in such form and containing such particulars as they may require of his intention to do so, he may remove matches for exportation or shipment as stores or to another factory or warehouse without payment of duty.

9. If, when an account is taken by an officer of the matches in a manufacturer's stock or possession, the quantity of matches found is greater than the quantity which according to the stock book ought to be in the manufacturer's stock or possession, the manufacturer shall enter the excess in the stock book.

10. A manufacturer who receives cases or packages of matches from another factory shall mark them distinctively and store them in his warehouse apart from matches made in his factory.

11. A manufacturer shall, on the last working day of every period beginning on the first, eighth, fifteenth and twenty-second days of each month, furnish to the proper officer a return in such form as the Commissioners may require of the quantities of matches manufactured, packed and delivered respectively during that period, and shall state in the return the purpose for which the matches were delivered.

12.—(1) Where it is proved to the satisfaction of the Commissioners that—

(*a*) any matches, particulars of which have been entered in the stock book but which have not been removed from the factory, are defective, or

(*b*) any matches delivered from the factory for home use are defective and have been returned as defective to the manufacturer,

any duty charged or paid in respect of those matches shall be remitted or repaid, and the manufacturer shall note his stock book accordingly—provided always that no duty shall be remitted or repaid in the case of matches which have been returned after having been delivered for home use unless—

(i) the matches are returned as defective within six years of the date of their delivery from the factory ; and

(ii) the manufacturer, immediately on receiving them, gives notice to the proper officer that they have been returned as defective, and furnishes

particulars of them, and keeps intact the cases or packages in which they have been returned and stores them apart from all other matches in the factory until they have been examined by the proper officer.

(2) The manufacturer shall destroy in the presence of the proper officer any matches in respect of which duty is to be so remitted or repaid.

13. Where it is shown to the satisfaction of the Commissioners that any matches made in the United Kingdom and removed from a factory for exportation or shipment as stores have been exported or so shipped, there shall be paid to the person who has given security for the exportation or shipment of the matches an allowance at the rate of twopence for every ten thousand matches.

14. A manufacturer may, at the time of packing any matches, and on making an application to the Commissioners in the form prescribed by them, take as samples for bona fide trade purposes not more than one container out of every ten gross of containers packed.

15. No person shall import any matches into the United Kingdom, or make entry of any imported matches, unless each container bears to the satisfaction of the Commissioners a notification of the contents, being a statement of the average, or of the minimum, contents of the containers in the consignment in question.

16.—(1) In these Regulations—

" manufacturer " means a person licensed to carry on the business of a manufacturer of matches ;

" entered premises " means premises entered in accordance with paragraph (1) of Regulation 2 ;

" factory " means premises used for the manufacture of matches and includes a warehouse provided by a manufacturer in accordance with Regulation 3.

(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.

17. The Match Duty Regulations, 1927(**b**), are hereby revoked.

18. These Regulations may be cited as the Match Duty 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 two hundred and twenty of the Customs and Excise Act, 1952, set out the conditions to be observed by manufacturers and importers of matches for the purpose of revenue control. They

(a) 52 & 53 Vict. c. 63.
(b) S.R. & O. 1927/863; Rev. XIII, p. 265; 1927, p. 757.

also lay down the procedure for obtaining repayment or remission of the duty paid on defective matches and provide for the payment of a monetary allowance on matches exported or shipped as stores.

The Regulations revoke and substantially reproduce in modern form the Match Duty Regulations, 1927, made under section three of the Finance (New Duties) Act, 1916, which was repealed by the Customs and Excise Act, 1952.

MATRIMONIAL CAUSES

1953 No. 882

The Colonial and Other Territories (Divorce Jurisdiction) Order in Council, 1953

Made - - - - 28*th May*, 1953
Coming into Operation 9*th July*, 1953

At the Court at Buckingham Palace, the 28th day of May, 1953

Present,

The Queen's Most Excellent Majesty in Council

Whereas by Section 2 of the Indian and Colonial Divorce Jurisdiction Act, 1926(**a**), it is enacted that Her Majesty may by Order in Council, provide for applying the provisions of section 1 of the said Act, subject to the necessary modifications, to any part of Her Majesty's dominions other than a self-governing dominion (as therein defined) in like manner as they apply to India, and, in particular, such Order in Council may determine the Court by which the jurisdiction conferred by those provisions is to be exercised:

And Whereas section 1 of the Indian and Colonial Divorce Jurisdiction Act, 1926, was amended by the Indian and Colonial Divorce Jurisdiction Act, 1940(**b**):

And Whereas by subsection (4) of section 17 of the Indian Independence Act, 1947(**c**), it is enacted that the power conferred by section 2 of the Indian and Colonial Divorce Jurisdiction Act, 1926, to apply certain provisions of that Act to other parts of Her Majesty's dominions as they apply to India shall be deemed to be power to apply those provisions as they would have applied to India if the Indian Independence Act, 1947, had not passed:

And Whereas by subsection (1) of section 2 of the Colonial and Other Territories (Divorce Jurisdiction) Act, 1950(**d**), it is enacted that the power of Her Majesty, under section 2 of the Indian and Colonial Divorce Jurisdiction Act, 1926, subject to the necessary modifications to apply to certain parts of Her dominions the provisions of section 1

(**a**) 16 & 17 Geo. 5. c. 40.
(**b**) 3 & 4 Geo. 6. c. 35.
(**c**) 10 & 11 Geo. 6. 30.
(**d**) 14 Geo. 6. c. 20.