STATUTORY INSTRUMENTS

1963 No. 1381

CUSTOMS AND EXCISE

The Match Duty Regulations 1963

Made - - - -	*9th August* 1963
Laid before Parliament	*16th August* 1963
Coming into Operation	*1st September* 1963

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section 220(1) of the Customs and Excise Act 1952(a), as amended by section 4(2) of the Finance Act 1963(b), hereby make the following Regulations:—

1. A person holding an excise licence to manufacture matches (hereinafter called "a manufacturer") shall not use for the manufacture or storage of matches any premises of which he has not made entry.

2. A manufacturer shall have a stock book in a form approved by the Commissioners and a packing book and shall keep them at the factory while in use and for not less than 12 months after they have been taken out of use and shall produce them to an officer at any reasonable time if he demands their production together with any other records or accounts which the officer requires for the purpose of checking any return made in pursuance of these Regulations or any entry in the stock book or packing book.

3. A manufacturer shall each day enter in the packing book the date and—

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

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

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

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

4. A manufacturer shall each day, at such times as the officer requires, enter in his stock book the date and—

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

(*b*) full particulars of all matches received into the factory that day from another factory on which duty has not been paid,

(*c*) before any matches are delivered from the factory, the separate quantities of matches to be delivered on that day,

and shall make up and balance the account in the stock book at the end of each month and at any other time when an officer requires him to do so.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2.c. 44. (b) 1963 c. 25.

5. A manufacturer shall not cancel, obliterate nor, without the permission of an officer, alter, any entry in the packing book or stock book.

6. A manufacturer shall not remove any matches from the factory until he has entered in his packing book and stock book the particulars referred to in Regulations 3 and 4.

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

8. A manufacturer who receives a case or package of matches from another factory shall mark it distinctively and store it apart from matches made in his factory.

9. Twice in each year, on dates approved by the Commissioners, a manufacturer shall take stock of all matches in the factory and immediately after so doing shall certify and deliver to the proper officer a return of stock.

10. A manufacturer shall produce all matches in his possession to an officer at any time when he demands their production, and if the officer finds that the quantity of matches produced is greater than the quantity which according to the stock book ought to be in his possession, shall enter in the stock book particulars of any matches for which he cannot account to the satisfaction of the officer as though he had manufactured them on the day on which the matches were produced as aforesaid.

11. A manufacturer shall give such security as the Commissioners require for the keeping of records and the payment of duty.

12. On the first working day of every month a manufacturer shall furnish the proper officer with a return in such form as the Commissioners require signed by him or by some person authorised to sign it on his behalf and showing the quantities of matches manufactured in the factory, received into the factory and delivered from the factory during the preceding month, and the purpose for which any matches were delivered from the factory.

13. Not later than the fifteenth day of the month following the month in which any matches were sent out from his premises a manufacturer shall pay any duty due thereon.

14. A manufacturer may remove matches from the factory without payment of duty for exportation or shipment as stores or for warehousing or for delivery to other entered premises of that manufacturer or to the entered premises of another manufacturer.

15. A manufacturer who sends out from the factory matches for home use or for delivery without payment of duty to other entered premises of that manufacturer or to the entered premises of another manufacturer shall on the same day furnish the consignee with an invoice or delivery note showing the name and address of the consignee and the quantity and description of matches so sent out, and shall keep a duplicate of such invoice or delivery note for not less than twelve months.

16.—(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 to the manufacturer as defective within six years of the date of delivery,

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 that no duty shall be remitted or repaid in respect of matches returned as aforesaid unless the manufacturer, immediately on receiving the matches, gives notice to an 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 an officer.

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

17. No person shall import any matches, and no manufacturer shall send out any matches from his factory, unless each box of matches in the consignment or parcel bears on the outside a statement of the average or minimum quantity of matches in each box comprised in the consignment or parcel.

18.—(1) In these Regulations "factory" means premises entered for the manufacture or storage of matches;

(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.

19. The Match Duty Regulations 1953(b) are hereby revoked.

20. These Regulations may be cited as the Match Duty Regulations 1963 and shall come into operation on the 1st September 1963.

9th August 1963.

C. H. Blake,
Commissioner of Customs and Excise.

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EXPLANATORY NOTE

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

These Regulations revoke the Match Duty Regulations 1953, and replace them with modifications necessitated by the operation of section 4 of the Finance Act 1963.

They require match manufacturers to hold licences, make entry of their premises and keep records of the production, receipt and disposal of matches. They also require manufacturers to give security for the keeping of the prescribed records and the payment of duty.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1953/651 (1953 I, p. 1014).