MECHANICAL LIGHTERS

1953 No. 1576

The Mechanical Lighters Regulations, 1953

Made - - - -	29*th October*, 1953
Laid before Parliament	30*th October*, 1953
Coming into Operation	1*st January*, 1954

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsection (1) of section two hundred and twenty-one of the Customs and Excise Act, 1952(**a**), hereby make the following Regulations:—

1.—(1) No person shall begin to manufacture lighters, whether complete or incomplete, unless he holds an excise licence authorising him so to do and has made entry of all premises which he intends to use for the manufacture or storage of such lighters.

(2) A licence under the foregoing paragraph shall expire on the thirtieth day of April next following the date on which it is issued.

2. Every manufacturer shall—

(1) keep in the factory a stock book in the prescribed form;

(2) at any time, if requested by an officer, produce the stock book for inspection and permit the officer to make official notes therein and take extracts therefrom;

(3) enter in the stock book daily an account in the prescribed form of every lighter—

(*a*) manufactured by him,

(*b*) received without payment of duty in a complete or an incomplete state from other manufacturers,

(*c*) removed in a complete or an incomplete state from the factory—

(i) for home use,

(ii) without payment of duty for the purpose of being exported or shipped as stores or of being warehoused for exportation or for use as stores, or

(iii) without payment of duty to the premises of another manufacturer,

on the same day that the said lighter was so manufactured, received or removed;

(4) take stock of all lighters in his possession and make up and balance the account in the stock book at the end of each month and, if required by the officer so to do, at any other time;

(5) if required by the officer, produce to him his trade books, accounts and other documents necessary to enable the officer to verify the account in the stock book and permit him to inspect and take extracts from the said books, accounts and documents;

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

(6) keep the stock book for at least twelve months after it has been filled up or taken out of use and produce it for inspection at all reasonable times if required by the officer.

3. A manufacturer shall not cancel, obliterate or, except with the authority of the officer, alter any entry in his stock book.

4. Provided that he gives the prescribed notice to the proper officer, a manufacturer may remove, without payment of duty, from the factory lighters in a complete or an incomplete state—

(*a*) to be delivered to another manufacturer, or

(*b*) to be exported or shipped as stores, or

(*c*) to be warehoused for exportation or use as stores.

5.—(1) A manufacturer shall not remove any lighter, whether complete or incomplete, from the factory until the particulars of such lighter have been entered in the stock book in accordance with Regulation 2.

(2) The manufacturer shall furnish, to every purchaser of lighters removed for home use or to another manufacturer, an invoice showing the name and address of the purchaser or other manufacturer and the number and description of the lighters so removed and shall keep and produce to the officer a duplicate of such invoice.

6.—(1) A manufacturer shall at any time upon demand produce to an officer all complete or incomplete lighters in his possession.

(2) If the officer, in taking account of such lighters, finds that the quantity thereof is less than that which, according to the account, ought to be in the manufacturer's stock or possession, such lighters as are not accounted for shall be deemed to have been removed from the factory for home use on the day following the last day when the account in the stock book was made up and balanced and the manufacturer shall forthwith enter them in the stock book accordingly as lighters so removed ; and, if the quantity so found is greater than the quantity which according to the account ought to be in his stock or possession, the manufacturer shall forthwith enter the excess in the stock book as lighters in his possession.

7. A manufacturer may, subject to such conditions as the Commissioners may see fit to impose, defer payment of the duty payable on complete and incomplete lighters to such date as the Commissioners may specify, not being later than the fifteenth day of the month following the month in which such lighters were removed for home use.

8. Every manufacturer shall, if the Commissioners so require, give security by bond or otherwise to their satisfaction that he will duly enter in the stock book every lighter made in the factory, every lighter received without payment of duty from another manufacturer and every lighter removed from the factory in a complete or an incomplete state, and that he will duly pay all duty payable thereon within the time allowed for payment.

9. The duty chargeable, or paid, on lighters which have been destroyed or become unfit for use by unavoidable accident before their removal from a factory, or which have been sent back to the factory as being defective, may be remitted or, as the case may be, repaid subject to the conditions that the manufacturer shall, in respect of lighters on which remission or repayment of duty is claimed—

(*a*) immediately the same shall have been destroyed, become unfit for use or, as the case may be, sent back as being defective, give notice thereof in writing to the proper officer ;

(*b*) produce the same to the proper officer, or, in the case of lighters which have been totally destroyed, furnish to such officer evidence of such destruction ;

(*c*) in the case of lighters sent back as being defective—

(i) keep the same separate and apart from all other lighters in the factory, and

(ii) prove to the satisfaction of the Commissioners that the said lighters are defective, that they were in the same state when received back into the factory as they were when sent out therefrom, and that none of them has been used except for the purpose of testing their fitness as lighters ; and

(*d*) enter in the stock book particulars of all lighters sent back as being defective and of all lighters in respect of which duty is remitted or repaid.

10. Any lighter in respect of which duty is to be remitted or repaid under the foregoing Regulation, not being already destroyed, shall be destroyed in the presence of an officer or otherwise dealt with to his satisfaction.

11. Whenever a manufacturer receives at and subsequently removes from the factory used lighters upon which duty has already been paid and which have been returned to the factory for repair, he shall—

(*a*) while such lighters are in the factory keep them separate and apart from the lighters on which duty has not been paid, and shall produce them to an officer if required so to do ;

(*b*) record in the stock book full particulars of the receipt and disposal of such used lighters, and shall permit an officer at all reasonable times to inspect his trade records of the receipt and disposal of such lighters.

12.—(1) In these Regulations—

" lighter " means mechanical lighter ;

" factory " means premises used for the manufacture or storage of lighters ;

" manufacture " includes the assembling of parts of lighters whether to form complete lighters or not ;

" manufacturer " means a person holding a licence under Regulation 1 and includes any person required by virtue of that Regulation to hold a licence ;

" prescribed " means prescribed by the Commissioners.

(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.

13. The Mechanical Lighters Regulations, 1928(**b**), and the Mechanical Lighters (Amendment) Regulations, 1934(**c**), are hereby revoked.

14. These Regulations may be cited as the Mechanical Lighters Regulations, 1953, and shall come into operation on the first day of January, 1954.

Dated this 29th day of October, 1953.

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

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

(**a**) 52 & 53 Vict. c. 63. (**b**) S.R. & O. 1928/616; Rev. XIII, p. 303; 1928, p. 833.
(**c**) S.R. & O. 1934/480; Rev. XIII, p. 306; 1934 I, p. 1144.

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-one of the Customs and Excise Act, 1952, as amended by section three and the Third Schedule to the Finance Act, 1953, set out the conditions to be observed by manufacturers of mechanical lighters for the purposes of revenue control.

The Regulations revoke and substantially reproduce in modern form the Mechanical Lighters Regulations, 1928, and the Mechanical Lighters (Amendment) Regulations, 1934, made under subsection (3) of section six of the Finance Act, 1928, which was repealed by the Customs and Excise Act, 1952.

MERCHANDISE MARKS

1953 No. 367

The Merchandise Marks (Imported Goods) No. 10 Order (Provisional Exemption) Direction, 1953

Made - - - -	*9th March*, 1953
Coming into Operation	12*th March*, 1953

Whereas it has been shown to the satisfaction of the Board of Trade by persons appearing to the Board to have a substantial interest in the matter, that the application of some or all of the provisions of the Merchandise Marks (Imported Goods) No. 10 Order, 1934(**a**), as amended(**b**), to the classes or descriptions of goods specified in the Schedule to this Direction has caused or is likely to cause injury or hardship to the said persons or some of them:

Now, therefore, the Board of Trade, in exercise of the powers conferred upon them by Section 3 of the Merchandise Marks Act, 1926(**c**), and of all other powers enabling them in that behalf, hereby give the following direction:—

1. The Order aforesaid shall cease to apply to the woven piece goods specified in Part I of the Schedule hereto.

2. The Order aforesaid shall apply to the woven piece goods specified in column 1 of Part II of the Schedule hereto subject to the following modifications and conditions, that is to say, that, in relation to that class or description of goods, for the prescription of the manner of applying the indication of origin specified in the second column of the Schedule to the said Order there shall be substituted the prescription specified in column 2 of the Schedule hereto.

3. This Direction may be cited as the Merchandise Marks (Imported Goods) No. 10 Order (Provisional Exemption) Direction, 1953, and shall come into operation on the 12th day of March, 1953.

Dated this 9th day of March, 1953.

Henry Strauss,
Parliamentary Secretary to the Board of Trade.

(a) S.R. & O. 1934/1185; Rev. XIII, p. 604; 1934 I, p. 1175.
(b) S.R. & O 1935/519; Rev. XIII, p. 615; 1935, p. 1083.
(c) 16 & 17 Geo. 5. c. 53.