STATUTORY INSTRUMENTS

1975 No. 1891

CUSTOMS AND EXCISE

The Mechanical Lighters Regulations, 1960 (Amendment) Regulations 1975

Made - - - -	20*th November* 1975
Laid before Parliament	28*th November* 1975
Coming into Operation	1*st January* 1976

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 221 of the Customs and Excise Act 1952(**a**) as extended by section 7(4) of the Finance Act, 1960(**b**) and as amended by section 8(5) of and paragraph 38 of Schedule 3 to the Finance (No. 2) Act 1975(**c**) hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Mechanical Lighters Regulations, 1960 (Amendment) Regulations 1975 and shall come into operation on 1st January 1976.

(2) The Interpretation Act 1889(**d**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. The Mechanical Lighters Regulations, 1960(**e**) shall be amended by—

(a) deleting from Regulation 2(2) the words "from another manufacturer";

(b) adding after Regulation 3 a new Regulation 3A as follows—

"3A. The Commissioners may permit imported mechanical lighters to be delivered to a manufacturer without payment of duty.";

(c) inserting in Regulation 9(1) before the word "factory" the following new definition—

" "duty" and "duty of excise" mean the duty of excise chargeable on mechanical lighters by virtue of section 13 of the Finance (No. 2) Act 1975;"; and

(d) substituting in Regulation 9(1) for the definition of "manufacturer" the following—

" "manufacturer" includes a person having in his possession a mechanical lighter manufactured by him or received without payment of duty in pursuance of Regulation 3 or 3A.".

L. D. Hawken,
Commissioner of Customs and Excise

20th November 1975
King's Beam House,
Mark Lane,
London, EC3R 7HE.

(**a**) 1952 c. 44.
(**b**) 1960 c. 44.
(**c**) 1975 c. 45.
(**d**) 1889 c. 63.
(**e**) S.I. 1960/1350 (1960 I. p. 1169).

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Mechanical Lighters Regulations, 1960 by defining the duty referred to therein as the excise duty chargeable under the Finance (No. 2) Act 1975, by providing that imported mechanical lighters and components which are chargeable with duty as mechanical lighters may be delivered to manufacturers without payment of duty, and by redefining "manufacturer" to include a person receiving imported mechanical lighters and chargeable components without payment of duty.

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