EXCISE DUTIES

1960 No. 1350

The Mechanical Lighters Regulations, 1960

Made - - - -	*29th July*, 1960
Laid before Parliament	*3rd August*, 1960
Coming into Operation	*4th August*, 1960

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), and subsection (4) of section seven of the Finance Act, 1960(b), hereby make the following Regulations :—

1.—(1) No person shall begin to manufacture a mechanical lighter unless he holds an excise licence authorising such manufacture and has made entry of all premises which he intends to use for the manufacture or storage of mechanical 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 such form as the Commissioners require and produce it for inspection at any time on request by an officer and permit the officer to make notes therein and take extracts therefrom ;

(2) on any day on which he manufactures a mechanical lighter, or receives at the factory from another manufacturer a mechanical lighter on which duty has not been paid, or removes a mechanical lighter from the factory, enter in his stock book in ink an account of that lighter in such form as the Commissioners require, and, in respect of a mechanical lighter removed from the factory, enter such account before it is removed ;

(3) 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 an officer so requires, at any other time ;

(4) produce such trade books, accounts and other documents as an officer requests to enable him to verify the account in the stock book, and permit the officer to inspect or make copies of any such book, account or document ;

(5) retain the stock book for at least twelve months after it has been filled up or taken out of use ;

(6) neither cancel or obliterate any entry in the stock book nor, except with the authority of the officer, alter any entry therein.

3. Provided that he gives to the proper officer such notice as the Commissioners require, a manufacturer may remove a mechanical lighter from the factory without payment of duty to be delivered to another manufacturer

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 8 & 9 Eliz. 2. c. 44.

or to be exported or shipped as stores, or warehoused for exportation or use as stores.

4. If a manufacturer sends out from the factory a mechanical lighter for home use, or delivers a mechanical lighter without payment of duty to the premises of another manufacturer, he shall on the same day furnish to the consignee an invoice or delivery note showing the name and address of such consignee and the number and description of all mechanical lighters so sent out or delivered to him, and shall keep for not less than twelve months a duplicate of such invoice or delivery note.

5. A manufacturer shall at any time upon demand produce to an officer all mechanical lighters in his possession, and, if the officer finds that the quantity of mechanical lighters so produced is greater than the quantity which according to the stock book ought to be in his possession, shall enter in the stock book an account of any mechanical lighter for which he cannot account to the satisfaction of the officer as though he had manufactured it on the day on which it is produced as aforesaid.

6. A manufacturer shall give such security as the Commissioners require for the keeping of such records as are by these Regulations required and for the payment of all duty of excise payable by him.

7. Any duty paid on a mechanical lighter which has been destroyed or has become unfit for use by unavoidable accident before removal from the factory, and any duty charged or paid on a mechanical lighter which has been received back into the factory as being defective may be repaid or remitted, as the case may be, subject to the conditions that the manufacturer shall in respect of any such lighter—

(*a*) notify the proper officer in writing immediately it is found to have been destroyed, or to have become unfit for use or, as the case may be, is received back into the factory as being defective,

(*b*) produce it to the proper officer or, if it has been totally destroyed, furnish satisfactory evidence of its destruction,

(*c*) enter in the stock book such particulars as the Commissioners require,

(*d*) in the case of a mechanical lighter received back into the factory as being defective—

(i) segregate it to the satisfaction of the proper officer from other mechanical lighters in the factory, and

(ii) prove to the satisfaction of the Commissioners that it is defective, that it was in the same state when received back into the factory as when sent out, and that it has not been used except for the purposes of testing its fitness as a lighter, and

(*e*) except in the case of a mechanical lighter which has already been totally destroyed, destroy it in the presence of the officer or otherwise deal with it to his satisfaction.

8. Whenever a manufacturer receives a mechanical lighter into the factory for repair he shall keep it separate and apart from all other mechanical lighters in the factory and shall record in the stock book such particulars of its receipt and disposal as the Commissioners require.

9.—(1) In these Regulations—

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

"manufacture" includes the assembling of parts of mechanical lighters;

"manufacturer" includes a person having in his possession a mechanical lighter manufactured by him, or received from another manufacturer in pursuance of Regulation 3, on which duty has not been paid.

(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.

10. The Mechanical Lighters Regulations, 1953(b), are hereby revoked.

11. These Regulations may be cited as the Mechanical Lighters Regulations, 1960, and shall come into operation on the fourth day of August, 1960.

Dated this 29th day of July, 1960.

C. H. Blake,
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 revoke the Mechanical Lighters Regulations, 1953, and replace them with modifications necessitated by the operation of section seven of the Finance Act, 1960.

They require manufacturers of mechanical lighters to hold licences, make entry of their premises and keep records of the production, receipt and disposal of lighters. 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. 1953/1576 (1953 I, p. 1057).