STATUTORY INSTRUMENTS

1965 No. 1787

CUSTOMS AND EXCISE

The Mechanical Lighters (Removal for Exhibition) Regulations 1965

Made - - - -	12*th October* 1965
Laid before Parliament	15*th October* 1965
Coming into Operation	18*th October* 1965

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by section 221(1) of the Customs and Excise Act 1952(**a**) and section 7(4) of the Finance Act 1960(**b**), hereby make the following Regulations :—

1. A licensed manufacturer of mechanical lighters may remove mechanical lighters from his factory without payment of duty of excise for exhibition at trade fairs in the United Kingdom approved for that purpose by the Commissioners and subsequent return to the factory subject to such conditions as the Commissioners may impose including the giving of security for the payment of all duty of excise payable.

2.—(1) In these Regulations—

" factory " has the same meaning as in the Mechanical Lighters Regulations 1960(**c**) and " licensed manufacturer " means a person holding an excise licence in accordance with those Regulations.

(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.

3. These Regulations may be cited as the Mechanical Lighters (Removal for Exhibition) Regulations 1965 and shall come into operation on the eighteenth day of October 1965.

R. W. Radford,
Commissioner of Customs and Excise.

12th October 1965.

EXPLANATORY NOTE

(*This Note does not form part of the Regulations.*)

These Regulations provide that a licensed manufacturer of mechanical lighters may, subject to certain conditions, temporarily remove lighters from his factory for exhibition at an approved trade fair without payment of duty.

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(**b**) 8 & 9 Eliz. 2. c. 44.
(**c**) S.I. 1960/1350 (1960 I, p. 1169).
(**d**) 52 & 53 Vict. c. 63.