CUSTOMS AND EXCISE

CONTROL OF GOODS

1957 No. 1349

The Spirits Certificates Regulations, 1957

Made - - - -	30*th July*, 1957
Laid before Parliament	1*st August*, 1957
Coming into Operation	1*st October*, 1957

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

1. In these Regulations—

"certificate" means such document designed to accompany goods delivered by a spirits trader to his customers as the Commissioners may from time to time direct ;

"spirits trader" means rectifier, compounder, dealer in or retailer of spirits.

2. No spirits trader shall send out from his premises any spirits required to be accompanied by a certificate unless they are accompanied by a certificate issued in accordance with these Regulations.

3. Every certificate shall be marked with the words "certificate for the removal of duty-paid spirits" and shall contain such particulars as the Commissioners may from time to time direct.

4. Save as permitted by the Commissioners every certificate shall be numbered in sequence and used in that order.

5. Every spirits trader shall—

(1) before sending out or delivering any spirits required to be accompanied by a certificate complete and sign a certificate ;

(2) keep a copy of the certificate on his premises for a period of not less than twelve months after the issue thereof available for inspection at all reasonable times by an officer ;

(3) deliver the certificate with the spirits to the person to whom the spirits are consigned.

6. All entries and signatures in certificates shall be made either in ink or by means of carbon paper and copies shall be similarly completed at the same time as the certificates to which they relate.

7. The reference to "certificate" in Regulation 6 of The Permits, Certificates and Stock Books Regulations, 1952(b), shall be deemed to include a reference to a certificate issued in accordance with these Regulations.

8. The Interpretation Act, 1889(c), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

9. Regulations 4 and 5 of The Permits, Certificates and Stock Books Regulations, 1952(b), are hereby revoked.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) S.I. 1952/2236 (1952 I, p. 772).
(c) 52 & 53 Vict. c. 63.

10. *These Regulations* may be cited as *The* Spirits Certificates Regulations, *1957,* and shall come into operation on the first day of October, 1957.

Dated this 30th day of July, 1957.

J. E. B. Finlay,
Commissioner of Customs and Excise.

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

EXPLANATORY NOTE

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

These Regulations govern the issue and disposal of certificates which by the Customs and Excise Act, 1952, are required, in certain circumstances, to accompany spirits removed from one place to another.

They amend the Permits, Certificates and Stock Books Regulations, 1952, to permit the use of a spirits trader's consignment note or other similar document as a certificate in place of the official form hitherto issued by the Commissioners for completion by the trader.

ANTI-DUMPING AND COUNTERVAILING DUTIES

1957 No. 864

The Customs Duties (Dumping and Subsidies) Regulations, 1957

Made - - - -	*17th May,* 1957
Coming into Operation	*23rd May,* 1957

The Board of Trade in pursuance of the powers conferred upon them by section 8 (4) of the Customs Duties (Dumping and Subsidies) Act, 1957(a) hereby make the following Regulations:—

1.—(1) In computing the cost of production of any goods, the following costs, charges and expenses shall be taken into account:—

(*a*) the cost of materials (including unfinished goods and components) as received into the place of production, not including any customs or excise duty or any other duty or tax payable in respect of such materials which is subsequently refunded on the exportation of the goods produced;

(*b*) wages, being wages for labour directly engaged in the production of the goods;

(*c*) overhead expenses incurred in production, that is to say, expenses in respect of

(i) rent, rates and taxes in respect of factory or other buildings or land used in the production of the goods; lighting and heating of such buildings or land; motive power, electricity, gas, fuel and water used in the production of the goods;

(a) 5 & 6 Eliz. 2. c. 18.