STATUTORY INSTRUMENTS

1963 No. 2014

LOCAL TAXATION LICENCES

The Transferred Excise Duties (Application of Enactments) Order 1963

Made - - - - 12*th December* 1963
Coming into Operation 1*st January* 1964

The Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on them by section 313 of the Customs and Excise Act 1952(a) and section 16(5) of the Dog Licences Act 1959(b), hereby make the following order:—

1.—(1) Subject to sub-paragraph (2) of this paragraph, section 4(1) of the Customs and Excise Act 1952, so far as it provides that any act or thing required or authorised by or under any enactment to be done by the Commissioners of Customs and Excise may be done by any other person authorised generally or specially in that behalf in writing by those Commissioners, shall have effect in relation to any local authority—

(*a*) to whom the power to levy any excise duty has been transferred under section 6 of the Finance Act 1908(c) or section 15 of the Finance Act 1949(d); or

(*b*) who are charged by section 7(1) of the Dog Licences Act 1959 with the levying of the duties chargeable under that Act in respect of dogs kept in England or Wales,

as it has effect in relation to the said Commissioners.

(2) The foregoing sub-paragraph shall have effect only for the purpose of empowering such a local authority as aforesaid to authorise an officer of the authority to exercise the functions under section 281(1) or (2) of the said Act of 1952 (being provisions relating to the institution or continuation of proceedings for offences) which are exercisable by that authority by virtue of the Transferred Excise Duties (Application of Enactments) Order 1952(e) or that order as applied by section 16(5) of the said Act of 1959.

2. This order may be cited as the Transferred Excise Duties (Application of Enactments) Order 1963, and shall come into operation on 1st January 1964.

Dated 12th December 1963.

John Peel,
G. T. C. Campbell,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 7 & 8 Eliz. 2. c. 55. (c) 8 Edw. 7. c. 16.
(d) 12, 13 & 14 Geo. 6. c. 47. (e) S.I. 1952/2205 (1952 II, p. 1579).

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport)

This Order applies to local authorities so much of section 4(1) of the Customs and Excise Act 1952 as is necessary to enable a local authority to delegate to a duly authorised officer of the authority the functions—

(*a*) of ordering the institution of proceedings for an offence in connection with the duties on dog licences in England and Wales or with the excise duties on other licences (gun, hawkers' and pawnbrokers' licences, etc.) which have been transferred to local authorities ; and

(*b*) of authorising in certain circumstances the continuation of such proceedings by an officer other than the officer in whose name they were commenced.