



# Finance Act 1963

## 1963 CHAPTER 25

### PART I

#### CUSTOMS AND EXCISE

#### **8 Amendments as to samples of hydrocarbon oils**

- (1) Part II of Schedule 2 to the Finance Act 1960 (which makes provision with respect to samples of heavy oils taken in pursuance of regulations made by virtue of section 9 of that Act) shall apply in relation to light oils as it applies in relation to heavy oils, and accordingly the word " heavy " in section 9(4) of that Act and in paragraph 3 of Part II of the said Schedule 2 shall cease to have effect.
- (2) In Part II of the said Schedule 2, paragraph 2 (which provides that the result of an analysis of a sample so taken shall not be admissible in certain criminal proceedings unless the requirements there specified have been complied with) and paragraph 3 (which, in such proceedings, enables the results of an analysis to be proved by the production of an analyst's certificate) shall apply to all proceedings under the customs and excise Acts, and accordingly—
  - (a) in sub-paragraph (1) of the said paragraph 2, for the words from " proceedings " to " that Act " there shall be substituted the words " criminal proceedings under the customs or excise Acts or on behalf of the Commissioners in any civil proceedings under those Acts "; and
  - (b) in the said paragraph 3, for paragraphs (a) and (b) of the proviso there shall be substituted the following—
    - “(a) unless a copy thereof has, not less than seven days before the hearing, been served by the prosecutor or, in the case of civil proceedings, the Commissioners on all other parties to the proceedings; or
    - (b) if any of those other parties, not less than three days before the hearing or within such further time as the court may in special circumstances allow, serves notice on the prosecutor or, as the case may be, the Commissioners requiring the attendance at the hearing of the person by whom the analysis was made.”