

5. The Interpretation Act (N.I.), 1954(a), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

6. The Regulations dated the ninth day of July, 1910(b), and made by the Commissioners of Customs and Excise under subsection (5) of section 45 (now repealed) of the Finance (1909/10) Act, 1910(c), are hereby revoked.

7. These Regulations may be cited as the Licence Duty (Hotels and Restaurants) Regulations (Northern Ireland), 1955.

Given under the Official Seal of the Ministry of Finance
this twenty first day of January, 1955, in the
présence of

(L.S.)

C. J. Bateman,
Assistant Secretary.

Licensing (Valuation) Regulations (Northern Ireland), 1955

REGULATIONS DATED THE 21ST DAY OF JANUARY, 1955, MADE BY THE
MINISTRY OF FINANCE FOR NORTHERN IRELAND IN PURSUANCE OF
PARAGRAPH 27 SUB-PARAGRAPH (1) OF THE FOURTH SCHEDULE TO
THE CUSTOMS AND EXCISE ACT, 1952(d).

1955. No. 10

[C]

The Ministry of Finance by virtue of paragraph 27 sub-paragraph (1) of the Fourth Schedule to the Customs and Excise Act, 1952, makes the following Regulations:—

Notice

1. The Commissioner shall give notice to the Collector of Customs and Excise of every application received by him from a licensed person for a certificate or for the revision or cancellation of a certificate and shall give notice to the licensed person of every application for a revision or cancellation of the certificate given to such licensed person which he receives from an officer of Customs and Excise.

Investigation

2.—(1) Before giving or revising a certificate the Commissioner shall examine the certificate granted by the licensing court for the issue of the licence and shall ascertain the extent of the premises excluded from its application, and shall also ascertain the extent of the entire premises and the annual value which would have been assigned to them for the purposes of licence duty in accordance with paragraph 21 of the Fourth Schedule to the Customs and Excise Act, 1952.

(a) 1954 c. 33.

(b) S.R. & O. 1910/765.

(c) 10 Edw. 7 & 1 Geo. 5. c. 8.

(d) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 44.

(2) In estimating the net annual value of the licensed premises for the purpose of giving or revising a certificate the Commissioner shall take into consideration any evidence or representations which may be tendered to him by the licensed person or by an officer of Customs and Excise.

Revision and Cancellation

3.—(1) Where a revised certificate is given the former certificate shall be surrendered to the Commissioner and cancelled by him.

(2) The Commissioner shall, upon application by a licensed person who desires to have his certificate cancelled without the issue of a revised certificate, cancel such certificate without fee or further investigation.

(3) Where a certificate is revised or cancelled in accordance with this article the Commissioner shall give notice to the Collector of Customs and Excise of the revision or cancellation.

Adjustment of Duty

4.—(1) Any certificate including a revised certificate shall, for the calculation of licence duty, take effect from the commencement of the licensing year to which it relates, and shall continue in effect until further revised or cancelled in accordance with these Regulations, and every cancellation of a certificate shall be deemed to take effect from the commencement of the licensing year in which such cancellation takes place.

(2) Where the duty on the licence is in any year increased or reduced by reason of the grant, revision or cancellation of a certificate after payment of the duty on the licence, then upon such grant, revision or cancellation the additional duty shall forthwith be payable or the difference repayable, as the case may be.

Fees

5. The fees payable by an applicant shall be—

(a) For every certificate in respect of licensed premises for which no previous certificate has been given the sum of 25s. 0d.;

(b) for every revision of a certificate (other than a revision made on the application of an officer of excise) the sum of 17s. 6d.;

which shall be paid at the time of making application for a certificate or revision as the case may be.

Interpretation, etc.

6.—(1) In these Regulations the expression "Collector of Customs and Excise" means the Collector of Customs and Excise in Northern Ireland acting, by virtue of arrangements made under section sixty-three of the Government of Ireland Act, 1920(a), in execution of the powers of the Ministry in relation to certain transferred duties of excise; "officer of Customs and

(a) 10 & 11 Geo. 5, c. 67.

Excise" means a person commissioned by the Commissioners of Customs and Excise acting as aforesaid; "the Commissioner" means the Commissioner of Valuation as defined in the Act; "Certificate" means the certificate of the estimate of the annual value of the licensed premises referred to in the Act; "the Act" means Part IV of the Fourth Schedule to the Customs and Excise Act, 1952.

(2) The Interpretation Act (N.I.), 1954(a), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

7. The Licensing (Valuation) Regulations (Northern Ireland), 1928(b), are hereby revoked.

8. These Regulations may be cited as the Licensing (Valuation) Regulations (Northern Ireland), 1955.

Given under the Official Seal of the Ministry of Finance
this twenty first day of January, 1955, in the
presence of

(L.S.)

C. J. Bateman,
Assistant Secretary.

LAND

COMPULSORY ACQUISITION OF LAND

Interest on Compensation Money

ORDER, DATED 1ST JULY, 1955, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 12 OF THE PUBLIC HEALTH AND LOCAL GOVERNMENT (MISCELLANEOUS PROVISIONS) ACT (NORTHERN IRELAND), 1955.

1955. No. 108

[NC]

This Order has been revoked by S.R. & O. 1955 No. 149 and is not printed at length in this Volume.

ORDER, DATED 15TH SEPTEMBER, 1955, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 12 OF THE PUBLIC HEALTH AND LOCAL GOVERNMENT (MISCELLANEOUS PROVISIONS) ACT (NORTHERN IRELAND), 1955.

1955. No. 149

[NC]

1. In pursuance of section twelve of the Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland), 1955, the Ministry of Finance hereby determines that the rate of interest payable on compensation money in respect of land compulsorily acquired under section twenty-two of the Local Government Act (Northern Ireland), 1934, shall, as from the 15th day of September, 1955, be five per centum per annum.