



Finance Act 1963

1963 CHAPTER 25

PART I

CUSTOMS AND EXCISE

4 Matches

- (1) As from the 1st September 1963—
 - (a) the duties of customs and excise charged on matches by section 4 of the Finance Act 1951 shall be charged at the same rates for matches in containers holding not more than 30 matches as are charged by that section for matches in containers holding more than 30 matches, and accordingly, in subsection (1) of that section, paragraph (a) and in paragraph (b) the words " in containers in which there are more than 30 matches " shall cease to have effect; and
 - (b) the duties of excise so charged shall be charged on matches sent out from a manufacturer's premises, and accordingly, in the said subsection (1), for the words " manufactured in the United Kingdom " there shall be substituted the words " sent out from the premises of a manufacturer of matches ".
- (2) As from the 1st September 1963, section 220(1) of the Act of 1952 (which empowers the Commissioners to make, in relation to matches, regulations for the protection of the revenue) shall be amended as follows, that is to say—
 - (a) in paragraph (a), for the words " the place of their manufacture", there shall be substituted the words " the premises of a licensed manufacturer ";
 - (b) for paragraph (d) (allowance for matches to be exported or shipped as stores), there shall be substituted the following:—
 - “(d) for authorising the removal from the premises of a licensed manufacturer without payment of duty of matches removed for exportation or shipment as stores or for warehousing, or removed to other premises of that manufacturer or to premises of another licensed manufacturer of matches ;”;

Status: This is the original version (as it was originally enacted).

- (c) in paragraph (e) (number of matches to be notified on container in the case of imported matches) for the word " imported " there shall be substituted the word " any ".
- (3) In the case of any matches which, immediately before the 1st September 1963, were on the premises of a manufacturer of matches—
- (a) if excise duty on those matches was paid at any time before that date it shall, unless otherwise falling to be repaid, be set off against duty thereafter becoming payable in respect of the matches by virtue of subsection (1)(b) of this section ; or
 - (b) if not so paid, excise duty charged on those matches before that date shall be remitted, but without prejudice to any duty thereafter becoming payable by virtue of the said subsection (1)(b).