



# Finance (1909-10) Act 1910

## 1910 CHAPTER 8

### PART VIII

#### GENERAL.

**92 Application of existing enactments to licences granted under this Act.**

All the powers, provisions, regulations, and directions contained in any Act relating to excise duties or licences, or to penalties or forfeitures under Excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the excise duties charged by and the excise licences mentioned in this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the said duties and licences.

**93 Laying of rules and regulations before Parliament.**

- (1) All rules and regulations made by the Treasury or by the Commissioners of Inland Revenue or by the Commissioners of Customs and Excise under this Act shall be laid before each House of Parliament as soon as may be after they are made, and, if an address is presented to His Majesty by either House of Parliament within the next subsequent forty days on which that House has sat next after any such rule or regulation is laid before it, praying that the rule or regulation may be annulled, His Majesty in Council may, if it seems fit, annul the rule or regulation and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.
- (2) If any rule or regulation is so annulled any duty previously paid which, but for the rule or regulation, would not have been payable, shall be repaid by the Commissioners, without prejudice, however, to the right of the Commissioners to reassess the duty in accordance with any rule or regulation which may be substituted for the annulled rule or regulation.

**94 Penalty for making false statement or representation.**

If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months with hard labour.

**95 Provision as to assessments, payments, &c, made on account of duty before passing of Act.**

- (1) All assessments or charges made or other things done before the passing of this Act with a view to the collection of any duty imposed by this Act shall have the same force and effect as if this Act had been in operation at the time when the assessment or charge was made or other thing done.
- (2) Any payments made before the passing of this Act on account of any duty imposed thereby, and any payments of drawback made before the passing of this Act on account of any such duty, which would have been proper payments on account of duty or proper payments of drawback if this Act had been in force at the time, shall be deemed to be payments properly made under this Act, and, if treated as such before the passing of this Act, shall be deemed to have been properly so treated.
- (3) The liability of any person to pay any sum on account of any duty imposed by this Act shall- not be affected by the fact that he has, before the passing of this Act, paid either directly or by way of deduction any such sum if the sum so paid has been subsequently refunded to him, and any such sum may without prejudice to any other remedy be recovered as a debt due to His Majesty.
- (4) Where any deduction which would have been a legal deduction if this Act had been in force has been made on account of any duty imposed by this Act, and the sum deducted has subsequently been made good by the person making the deduction, that person shall not be prevented from again making the deduction.

In such a case, and also in a case where a person could have made a legal deduction if this Act had been in force on account of any duty imposed by this Act, but has not made it, the person who has made or could have made the deduction, as the case may be, shall be entitled, if there is no future payment from which the deduction may be made, to recover the sum as if it were a debt due from the person to whom the original deduction has been made good or as against whom the deduction could have been originally made.

- (5) Any reference in this section to a duty imposed by this Act includes a reference to a duty increased by this Act.

**96 Repeal, construction, and short title.**

- (1) The Acts specified in the Sixth. Schedule to this Act are hereby repealed to the extent mentioned in the Third column of that Schedule.
- (2) Any reference to " the Commissioners " in Part II, Part VI, or Part VII of this Act shall be construed as a reference to the Commissioners of Customs and Excise, and any reference to " the Commissioners " in any other Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.

- (3) Part III of this Act shall be construed together with the Finance Act, 1894.
- (4) Part IV of this Act shall be construed together with the Income Tax Acts, 1842 and 1853, and any other enactments relating to Income Tax, and those enactments and Part IV of this Act are in this Act referred to as the Income Tax Acts.
- (5) Part V of this Act shall be construed together with the Stamp Act, 1891.
- (6) Part VI of this Act, so far as it relates to duties of Customs shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and Parts II and VI of this Act, so far as they relate to duties of Excise, shall be construed together with the Acts which relate to the duties of Excise and the management of those duties.
- (7) This Act may be cited as the Finance (1909-10) Act, 1910.