



Finance Act 1956

1956 CHAPTER 54

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Customs and excise

1 Tobacco

- (1) Section three of the Finance Act, 1947 (which imposes duties of customs and excise on tobacco) shall have effect as if Parts I and II of the First Schedule to this Act were respectively substituted for Parts I and II of the First Schedule to that Act.
- (2) In the case of tobacco in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of the preceding subsection has been paid, the provisions of the said section three relating to drawback shall have effect as if Part III of the First Schedule to this Act were substituted for Part III of the First Schedule to that Act.
- (3) The preceding provisions of this section shall be deemed to have come into force on the eighteenth day of April, nineteen hundred and fifty-six.

2 Excise duty on strengthened cider and perry

- (1) Any intoxicating liquor which, if of lower strength, would be cider within the meaning of the excise Acts (which includes perry) shall, if of fifteen degrees of proof or greater strength, be deemed for the purposes of those Acts to be sweets and not cider, unless it has undergone no other process than a single process of fermentation, was made from apple or pear juice which at the beginning of that process was in its natural state, and contains no ethyl alcohol derived from other materials.
- (2) This section shall be deemed to have come into force on the eighteenth day of April, nineteen hundred and fifty-six, except that an excise licence shall not be deemed to have been required before the twenty-fifth day of April, nineteen hundred and fifty-

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six, for the making for sale or rendering sparkling of any sweets which but for this section would have been cider, nor before the eighteenth day of July, nineteen hundred and fifty-six, for the dealing wholesale by any person in any such sweets which he or a predecessor in his business had ordered before the said eighteenth day of April.

- (3) For the purposes of subsection (3) of section one hundred and forty-six of the Customs and Excise Act, 1952 (which enables a licensed manufacturer of intoxicating liquor to deal in his produce at or from his premises without a dealer's licence), any sweets made before the said twenty-fifth day of April which but for this section would have been cider shall be deemed to be the produce of a licensed manufacturer if the person by whom they were made or a person succeeding him in his business obtained a licence under section one hundred and thirty-nine of that Act on or before that day.
- (4) In so far as this section restricts the class of intoxicating liquor to which any retailer's on-licence or retailer's off-licence extends it shall not have effect before the first day of June, nineteen hundred and fifty-seven.
- (5) The application of this section to Northern Ireland shall not be restricted by the provisions of subsection (8) of section forty-four of this Act.

3 Retail sales of small quantities of wines and spirits

In subsection (6) of section one hundred and forty-nine of the Customs and Excise Act, 1952 (which relates to retailers' licences for the sale of intoxicating liquors), paragraphs (c) and (d) and the proviso thereto shall no longer have effect.

4 Customs preference on Empire goods consigned from Beira or Lourenco Marques

The following subsection shall be substituted for subsection (6) of section two of the Ottawa Agreements Act, 1932 (which extends Empire preference to goods of Rhodesia and Nyasaland consigned from Beira).—

“(6) Goods shown to the satisfaction of the Commissioners to have been consigned from the port of Beira or Lourenco Marques in Portuguese East Africa and to have been grown, produced or manufactured in the Federation of Rhodesia and Nyasaland or in the Bechuanaland protectorate, or to have been consigned from the port of Lourenco Marques and to have been grown, produced or manufactured in the Union of South Africa or in Swaziland, shall be treated for the purposes of this section and of section five of the Import Duties Act, 1932, as if they had been consigned from a part of the British Empire.”

5 Amendment of Vehicles (Excise) Act, 1949

- (1) The Vehicles (Excise) Act, 1949 (in this section referred to as " the Act of 1949 ") shall be amended in accordance with the following provisions of this section; but subsections (2) and (3) of this section shall not come into force until the first day of January, nineteen hundred and fifty-seven.
- (2) In the definition of " tower wagon " in subsection (1) of section twenty-seven of the Act of 1949, paragraph (a) (which restricts that definition to vehicles used for the purposes of electricity or gas undertakings or electric transport undertakings) shall be omitted.

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- (3) A mobile concrete mixer which, but for its conveyance of the materials used by it in mixing concrete, would be chargeable with duty as provided by subsection (3) of section five of the Act of 1949 (under which a built-in machine or contrivance is treated as burden and not as part of the weight unladen of the vehicle conveying it if that vehicle is used for conveying no other load than articles used in connection with the machine or contrivance) shall be chargeable with duty as a goods vehicle under that section as if so much of the weight of its built-in machine or contrivance as exceeds thirty hundredweight were burden and were not to be included in the weight unladen of the vehicle for the purpose of computing the amount of the duty.
- (4) The power to make an order under section eleven of the Act of 1949 (which enables the Minister of Transport and Civil Aviation by order to prescribe periods of less than a year for which vehicle licences may be taken out on payment of duty at reduced rates) shall include power to vary or revoke an order under that section; and any such order may prescribe different periods and rates for vehicles of different descriptions.
- (5) In relation to offences under the Act of 1949 section two hundred and eighty-one and subsection (1) of section two hundred and eighty-three of the Customs and Excise Act, 1952 (which respectively relate to the person by whom and the time within which proceedings may be instituted), shall not apply either as enacted or as applied by subsection (2) of section eight of the Act of 1949; but proceedings may be instituted by any local authority and, in the case of an offence under section thirteen or subsection (1) of section fifteen of that Act (which relate to the use of vehicles without a licence or proper licence).—
- (a) no proceedings shall be instituted except by a local authority or by a constable with the consent of a local authority (which may be given on their behalf by a duly authorised officer of theirs and proved by the production of a document purporting to be the consent so given and to be signed by the officer giving it); and
- (b) proceedings may be instituted at any time within three years from the date on which the offence was committed.

In this subsection "local authority " means the council of a county or county borough.

- (6) The last foregoing subsection shall not apply to Scotland, but section eight of the Act of 1949 shall have effect in Scotland as if after subsection (6) thereof there were inserted the following subsection—
- “(7) The powers referred to in subsection (2) of this section in its application to Scotland shall be deemed to include a power to institute proceedings otherwise than on indictment for any offence under section thirteen or subsection (1) of section fifteen of this Act (which relate to the use of vehicles without a licence or proper licence), and any such proceedings may be instituted at any time within three years from the date on which the offence was committed ; but save as aforesaid nothing in this section shall be construed as empowering a council to institute any proceedings.”

6 Exemption from customs duties of films produced by the United Nations

If the importer of any goods, being films, film-strips, microfilms or sound recordings produced by the United Nations or one of its specialised agencies, makes an application in that behalf to the Commissioners of Customs and Excise before delivery of the goods from customs charge, the Commissioners on being furnished by the

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importer with a certificate issued by the United Nations or one of those agencies to the effect that the goods have been so produced and are of an educational, scientific or cultural character, shall remit or repay any duty of customs chargeable on the goods in respect of—

- (a) the duties chargeable under Part I of the Import Duties Act, 1932; or
- (b) the duties chargeable on silk or artificial silk or articles made wholly or in part of silk or artificial silk; or
- (c) the duties chargeable under the Safeguarding of Industries Act, 1921.