



# Finance Act 1928

## 1928 CHAPTER 17

### PART I

#### CUSTOMS AND EXCISE

#### **6 Duties on mechanical lighters**

- (1) As from the twenty-eighth day of April, nineteen hundred and twenty-eight, the following duties shall be payable on mechanical lighters:—
- (a) a customs duty of sixpence on any mechanical lighter imported into the United Kingdom and on any component part of a mechanical lighter, other than a flint;
  - (b) an excise duty of sixpence on every mechanical lighter manufactured in the United Kingdom which is complete or which could be made complete by the addition of a flint, and on every mechanical lighter sent out in an incomplete state from the premises of a manufacturer of mechanical lighters :

Provided that the Commissioners may, subject to such conditions (if any) as they think fit to impose, exempt from duty under this section any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps, and the component parts of any such mechanical lighters.

- (2) In this section the expression " mechanical lighter " means any mechanical or chemical contrivance which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.
- (3) The Commissioners may make regulations—
- (a) prohibiting the manufacture of mechanical lighters (including the assembling of parts of mechanical lighters, whether to form complete mechanical lighters or not) except by persons holding a licence and having made entry for the purpose;
  - (b) for fixing the date of the expiration of licences granted under the regulations;
  - (c) for regulating (with a view to the securing and collection of the excise duty imposed by this section) the manufacture of mechanical lighters and the removal thereof from a manufactory;

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*Status: This is the original version (as it was originally enacted).*

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- (d) providing for the receipt by licensed manufacturers of mechanical lighters in an incomplete state and of parts of mechanical lighters without payment of duty;
  - (e) for authorising the removal of mechanical lighters or component parts thereof from the premises of a licensed manufacturer for export or for shipment as stores without payment of duty.
- (4) Provision may be made by regulations under this section for applying to the excise duty on mechanical lighters and to manufacturers of mechanical lighters any enactments relating to any duty of excise or customs and to persons carrying on any trade subject to the laws of excise.
- (5) If any person—
- (a) manufactures for sale a mechanical lighter without paying duty in accordance with this , section; or
  - (b) being a manufacturer of mechanical lighters, sends out from his premises without payment of duty any mechanical lighters, whether complete or incomplete; or
  - (c) acts in contravention of or fails to comply with any regulation made under this section,

he shall be liable in respect of each offence to an excise penalty of fifty pounds, and any article in respect of which the offence was committed shall be forfeited.