



# Finance Act 1947

## 1947 CHAPTER 35

### PART I

#### CUSTOMS AND EXCISE.

#### **4 Relief for pensioners in respect of increase in tobacco duty.**

(1) The Treasury may by regulations provide—

- (a) for mitigating, in the case of pensioners satisfying the conditions of the regulations (whether as to age, class of pension or otherwise), the effect of the increase in the retail price of tobacco occasioned by the duties imposed by this Act ;
- (b) for making up, out of sums received by the Commissioners of Customs and Excise on account of customs duties, the deficiency in the price received by persons supplying pensioners with tobacco in pursuance of the regulations.

(2) Regulations under this section may contain incidental and supplementary provisions and may in particular provide—

- (a) for preventing abuses of the provisions thereby made or of documents or tokens issued for the purposes thereof ;
- (b) for the issue of tokens through the Post Office, and for applying, with the necessary adaptations, as respects tokens all or any of the provisions (including penal provisions) of the Stamp Duties Management Act, 1891, section nine of the Stamp Act, 1891, and section sixty-five of the Post Office Act, 1908 ;
- (c) without prejudice to the last preceding paragraph, for the imposition of penalties (including customs penalties) in respect of any contravention of or failure to comply with the regulations, so, however, that no person shall by virtue of this paragraph be punishable otherwise than on summary conviction or be liable for any offence to imprisonment for a term exceeding three months or to a fine exceeding one hundred pounds.

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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- (3) Stamp duty shall not be chargeable on any receipt given to the Commissioners of Customs and Excise for money paid by virtue of paragraph (b) of subsection (1) of this section.
- (4) All regulations under this section shall be laid before the Commons House of Parliament immediately after they are made and if that House within the period of forty days beginning with the day on which any such regulations are laid before it resolves that the regulations be annulled they shall thereupon become void, without prejudice, however, to the validity of anything previously done thereunder or to the making of new regulations.

In reckoning any such period, of forty days as aforesaid no account shall be taken of any time during which Parliament is dissolved or prorogued or during which that House is adjourned for more than four days.
- (5) Notwithstanding anything in subsection (4) of section one of the Rules Publication Act, 1893, regulations made under this section shall not be deemed to be statutory rules to which that section applies.
- (6) In this section the expression " pensioner " means a person to whom a pension has been awarded under the Old Age Pensions Act, 1936, the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, the National Insurance Act, 1946, or any corresponding enactment for the time being in force in Northern Ireland, and the reference to the Stamp Duties Management Act, 1891, includes a reference to those portions thereof repealed (save as to Scotland) by the Forgery Act, 1913.
- (7) If any Act increasing the duties of customs on tobacco imported into the Isle of Man makes provision similar to the provision made by this section, regulations under this section may give effect to any arrangements made between the Treasury and the appropriate authority in the Isle of Man for co-ordinating any systems of relief established respectively under this section and under the said Act so as to secure that they operate, to such extent as may be provided by the arrangements, as a single system.
- (8) In the application of this section to Northern Ireland, any reference in paragraph (b) of subsection (2) thereof to any Act shall, so far as that Act continues in force in Northern Ireland, be taken as referring to it as it applies there.