

S.I. No. 221/1980 - Mechanical Lighters Regulations, 1980.

S.I. No. 221 of 1980.

MECHANICAL LIGHTERS REGULATIONS, 1980.

The Revenue Commissioners, in exercise of the powers conferred on them by section 75 (6) of the Finance Act, 1980 (No. 14 of 1980) hereby make the following Regulations:

1. These Regulations may be cited as the Mechanical Lighters Regulations, 1980.

2. In these Regulations—

"the Commissioners" means the Revenue Commissioners;

"duty" means the duty of excise on mechanical lighters imposed by section 75 (2) (a) of the Act;

"the Act" means the Finance Act, 1980 (No. 14 of 1980);

"mechanical lighter" means any mechanical, chemical, electrical or similar article of a portable nature which is complete or substantially complete and is intended to provide a means of ignition whether by spark, flame or otherwise;

"manufacture" means the making or assembly in the State of mechanical lighters;

"manufacturer" means a manufacturer who is the holder of a licence for the time being in force;

"licence" means a licence under section 75 (5) (a) of the Act authorising the manufacture of mechanical lighters;

"premises" means any premises to which a licence relates;

"officer" means Officer of Customs and Excise;

"proper officer" means the officer in official charge of a manufacturer's premises.

3. A licence—

(a) shall be in such form as the Commissioners may prescribe;

(b) shall expire on the 28th day of February annually;

and

(c) may be granted by an officer authorised by the Commissioners in that behalf.

4. The entry which a manufacturer is required to make under section 75 (5) (b) of the Act shall be made in such manner as the Commissioners may require and shall not be withdrawn while any mechanical lighters remain in any premises mentioned in the entry.

5. A manufacturer shall give such security as the Commissioners may require to secure the duty on mechanical lighters which are manufactured in, removed to or delivered from his premises without payment of duty and for the payment on demand of any duty charged.

6. A manufacturer shall ensure that all packages of mechanical lighters in his premises are arranged and stored in such manner as to allow easy and safe access thereto and the taking of an account thereof.

7. A manufacturer shall allow an officer at any reasonable time to take an account of any mechanical lighters in his stock or possession and shall render such assistance as may be required of him by the officer in taking such account.

8. Before any consignment of mechanical lighters is delivered from the premises of a manufacturer for home use or for removal without payment of duty to the premises of another manufacturer, the first mentioned manufacturer shall make available at the premises for inspection by the proper officer a duplicate invoice in respect of the consignment showing the following particulars:

(i) the date of the delivery,

(ii) the name and address of the person to whom it is to be delivered,

(iii) the number of mechanical lighters to be delivered.

9. A manufacturer may receive into his premises mechanical lighters which have been imported into or manufactured in the State without payment of the duty chargeable thereon, if he gives the Commissioners such reasonable notice of the matter as they may require.

10. (1) A manufacturer shall keep at his premises in a continuous and permanent form a stock account of all mechanical lighters manufactured in, received at or delivered from his premises.

(2) The stock account referred to in paragraph (1) of this Regulation shall show under separate headings the number of mechanical lighters—

(a) received daily—