The Ministry of Finance for Northern Ireland (in these Regulations referred to as "the Ministry") in exercise of the powers vested in it by sub-section (7) of section 156 and sub-section (1) of section 314 of the Customs and Excise Act, 1952, hereby makes the following Regulations:—

1. Immediately upon the discontinuance of any club, the secretary shall give notice of such discontinuance to the Collector of Customs and Excise.

2. Within four days of such discontinuance, the secretary shall deliver to the Collector of Customs and Excise a statement in such form and containing such particulars as the Ministry may prescribe of the purchases during the period from the preceding first day of January to the date of discontinuance of intoxicating liquor to be suppied in or to the club or on behalf of the club to the members thereof, and on such statement there shall be charged an excise duty of sixpence for every pound's worth of the purchases shown therein.

3. If the secretary fails to deliver a statement in accordance with these Regulations he shall be liable to the penalty provided by sub-section (3) of the said section 156 as though he were the secretary of a club who had failed to deliver a statement in accordance with the said section after a notice in writing from the Ministry requiring him so to do had been served on him in accordance with the said sub-section.

4.—(1) If—

(*a*) any duty which appears from the statement to be payable is not paid within six days after the date of discontinuance; or

(*b*) any further duty which on examination of the statement by the proper officer is found to be payable is not paid within three days after a notice in writing demanding payment thereof has been served by such officer on the secretary, either by leaving it at the club premises or by sending it by post addressed to him at those premises; or

(*c*) any duty payable but unpaid in respect of the statement relating to the calendar year immediately preceding the said first day of January (including any duty not charged by reason of an election made in pursuance of the proviso to sub-section (2) of the said section 156) is not paid within three days after a notice in writing demanding payment thereof has been served as aforesaid,

such duty may be levied by distress on any premises occupied by the club at the date of such distress, and the Collector of Customs and Excise may, for that purpose, by warrant signed by him, authorise any person to distrain upon such premises and

to sell any distress levied by public auction after giving three days' notice of the sale.

(2) The proceeds of any such sale shall be applied in or towards the payment of the costs and expenses of the distress and sale and the payment of any duty due, and the surplus, if any, shall be paid to the secretary and treated by him as part of the funds of the club.

5.—(1) In these Regulations the expression—

"Collector of Customs and Excise" means the Collector of Customs and Excise in Northern Ireland acting, by virtue of arrangements made under section 63 of the Government of Ireland Act, 1920(a), in execution of the powers of the Ministry in relation to certain transferred duties of excise;

"proper officer" means an officer of Customs and Excise acting as aforesaid;

"Club premises" means the premises which at the date of discontinuance were in the occupation or use of the club;

"discontinuance" means the discontinuance of any club as a registered club;

"secretary" means the person who was the secretary of the club at the date of discontinuance.

(2) The Interpretation Act (N.I.), 1954(b), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

6. The Regulations dated the ninth day of July, 1910(c), and made by the Commissioners of Customs and Excise under subsection (5) of section 48 of the Finance (1909/10) Act, 1910(d), are hereby revoked.

7. These Regulations may be cited as the Club Duty (Discontinued Clubs) Regulations (Northern Ireland), 1955.

Given under the Official Seal of the Ministry of Finance this twenty first day of January, 1955, in the presence of

(L.S.) *C. J. Bateman,*
Assistant Secretary.

Licence Duty (Hotels and Restaurants) Regulations (Northern Ireland), 1955

REGULATIONS DATED THE 21ST DAY OF JANUARY, 1955, MADE BY THE MINISTRY OF FINANCE UNDER PARAGRAPH 4 OF THE FOURTH SCHEDULE TO THE CUSTOMS AND EXCISE ACT, 1952(e) AS APPLIED BY SUBSECTION (1) OF SECTION 314 THEREOF.

(a) 10 & 11 Geo. 5. c. 67.
(b) 1954 c. 33.
(c) S.R. & O. 1910/766.
(d) 10 Edw. 7 and 1 Geo. 5. c. 8.
(e) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 44.