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