

SCHEDULE 1

Regulation 2(1)

Disapplication of section 85(1) of the 2012 Act

Customs and Excise Management Act 1979 (c.2)

1. An offence under section 24(5) (contraventions relating to the control of movement of goods by pipe-line etc).
2. An offence under section 50(2) (unshipping goods etc with intent to defraud).
3. An offence under section 50(3) (importing goods in contravention of prohibitions or restrictions etc).
4. An offence under section 53(8) (shipping of dutiable or restricted goods before delivery of entry outwards etc).
5. An offence under section 56(5) (contravention of duties where entry in respect of dutiable or restricted goods is cancelled).
6. An offence under section 57(6), so far as relating to a failure to comply with a requirement under section 57(4) (requirement that goods not be loaded into ship or aircraft without authority of proper officer).
7. An offence under section 58E(5), so far as relating to a failure to comply with a requirement under section 58E(4) (requirement to surrender authenticated Community customs document etc).
8. An offence under section 63(6) (taking goods on board a ship in circumstances mentioned in section 63(5), with fraudulent intent).
9. An offence under section 64(7) (loading goods on aircraft etc before application for clearance, with fraudulent intent).
10. An offence under section 66(2), so far as relating to a contravention of regulations under section 66(1)(b) (prescribing procedure to be followed etc by person conveying goods out of Northern Ireland by land).
11. An offence under section 68(2) (being knowingly concerned in the exportation or shipment of goods as stores, with intent to evade prohibitions or restrictions mentioned in section 68(1)).
12. An offence under section 68A(1) (being knowingly concerned in the fraudulent evasion of an agricultural levy on the export of goods).
13. An offence under section 100(1) (unauthorised opening of warehouses etc).
14. An offence under section 100(3) (taking warehoused goods etc with intent to defraud).
15. An offence under section 102(3) (failure to deliver up a licence where required to do so under section 102(2)), so far as relating to a gaming licence or an amusement machine licence.
16. An offence under section 129(3) (separating goods chargeable with duty from substances used to denature them, after the goods have gone into home use).
17. An offence under section 136(1) (obtaining a drawback, rebate etc from duty, with intent to defraud).
18. An offence under section 158(4) (offences in connection with provision of facilities).
19. An offence under section 159(6) (removal of goods before examination with intent to defraud).
20. An offence under section 167(1) (knowingly or recklessly making untrue statements etc).

21. An offence under section 168(1) (counterfeiting or falsifying documents etc).
22. An offence under section 170(1) (knowingly acquiring possession of chargeable goods etc with intent to defraud).
23. An offence under section 170(2) (being knowingly concerned in fraudulent evasion of duty etc).
24. An offence under section 170B(1) (taking preparatory steps for evasion of excise duty).

Customs and Excise Duties (General Reliefs) Act 1979 (c.3)

25. An offence under section 13(3C) (failure to comply with the requirement of an order under section 13 to notify the Commissioners of non-compliance with a condition of relief).
26. An offence under section 13C(2) (acquisition of goods for use in breach of condition of relief etc).
27. An offence under section 15(1) (making of false statement etc in connection with obtaining relief etc).

Alcoholic Liquor Duties Act 1979 (c.4)

28. An offence under section 17(1) (offences in connection with removal of spirits from distillery etc).
29. An offence under section 25(1) (offences in connection with unlawful manufacture of spirits etc).
30. An offence under paragraph 5(1) of Schedule 2A (possession etc of unstamped retail containers containing alcoholic liquor to which Schedule 2A applies).
31. An offence under paragraph 6(1) of Schedule 2A (manager of premises suffering premises to be used for sale of alcoholic liquor in unstamped retail containers etc).
32. An offence under paragraph 7(3) of Schedule 2A (manager of premises suffering premises to be used in breach of order under paragraph 7(1)).

Hydrocarbon Oil Duties Act 1979 (c.5)

33. An offence under section 10(5) (using or acquiring duty-free oil etc in breach of restrictions).
34. An offence under section 10(6) (being liable for duty-free oil being taken into vehicle in breach of restrictions).
35. An offence under section 13(3) (using rebated heavy oil in breach of restrictions etc).
36. An offence under section 13(4) (being liable for rebated heavy oil being taken into road vehicle in breach of restrictions).
37. An offence under section 13AB(1)(c) (using kerosene in contravention of section 13AA(2), with intent).
38. An offence under section 13AB(2)(c) (being liable for kerosene being taken into engine in contravention of section 13AA(2), with intent).
39. An offence under section 13AB(5) (supplying kerosene etc, with intent).
40. An offence under section 14(6) (using or acquiring rebated light oil etc in breach of restrictions).

41. An offence under section 14(7) (being liable for rebated light oil being taken into vehicle etc in breach of restrictions).

42. An offence under section 14D(3) (misuse of rebated biodiesel or bioblend).

43. An offence under section 24A(6) (knowingly misusing marked oil).

Betting and Gaming Duties Act 1981 (c.63)

44. An offence under section 26L(2) (being knowingly concerned etc in the fraudulent evasion of remote gaming duty).

45. An offence under paragraph 13(3) of Schedule 1 (making false statements etc in connection with general betting duty or pool betting duty etc).

46. An offence under paragraph 14(1) of Schedule 1 (carrying on a pool betting business without a permit).

47. An offence under paragraph 16(1) of Schedule 3 (being knowingly concerned etc in the fraudulent evasion of bingo duty).

48. An offence under paragraph 16(2) of Schedule 3 (being knowingly concerned in the promotion of bingo by unregistered promoter).

Finance Act 1993 (c.34)

49. An offence under section 29(7) (breach of prohibition on promotion of lottery where person liable to lottery duty is not registered).

50. An offence under section 31(1) (being knowingly concerned in the fraudulent evasion of lottery duty etc).

51. An offence under section 31(3) (making false statements in connection with lottery duty).

Finance Act 1994 (c.9)

52. An offence under section 41(1) (being knowingly concerned in the fraudulent evasion of air passenger duty etc).

53. An offence under section 41(3) (making a false statement etc in connection with air passenger duty).

54. An offence under paragraph 9(1) of Schedule 7 (being knowingly concerned etc in the fraudulent evasion of insurance premium tax).

55. An offence under paragraph 9(3) of Schedule 7 (producing false documents etc in connection with insurance premium tax, with intent).

56. An offence under paragraph 9(4) of Schedule 7 (making false statements in furnishing information in connection with insurance premium tax).

57. An offence under paragraph 9(5) of Schedule 7 (conduct which must have involved commission of one or more offences under paragraph 9(1) to (4)).

58. An offence under paragraph 9(6) of Schedule 7 (entering into taxable insurance contract etc with reason to believe insurance premium tax will be evaded).

59. An offence under paragraph 9(7) of Schedule 7 (entering into taxable insurance contract without giving required security).

Value Added Tax Act 1994 (c.23)

60. An offence under section 72(1) (being knowingly concerned in the fraudulent evasion of VAT etc).

61. An offence under section 72(3) (offences in connection with false documents or statements etc).

62. An offence under section 72(8) (conduct which must have involved commission of one or more offences under section 72(1) or (3)).

63. An offence under section 72(10) (acquiring possession etc of goods etc, having reason to believe that VAT has been or will be evaded).

64. An offence under section 72(11) (supplying goods or services in contravention of paragraph 4(2) of Schedule 11).

Finance Act 1996 (c.8)

65. An offence under paragraph 15(1) of Schedule 5 (being knowingly concerned in the fraudulent evasion of landfill tax).

66. An offence under paragraph 15(3) of Schedule 5 (producing false documents etc in connection with fraudulent evasion of landfill tax).

67. An offence under paragraph 15(4) of Schedule 5 (making false statements in furnishing information in connection with landfill tax).

68. An offence under paragraph 15(5) of Schedule 5 (conduct which must have involved commission of one or more offences under paragraph 15(1) to (4)).

69. An offence under paragraph 15(6) of Schedule 5 (entering into taxable landfill contract etc, having reason to believe that landfill tax has been or will be evaded).

70. An offence under paragraph 15(7) of Schedule 5 (carrying out taxable activities without giving required security).

Finance Act 1997 (c.16)

71. An offence under paragraph 12(2) of Schedule 1 (offences relating to false documents or statements etc in connection with gaming duty).

Finance Act 2000 (c.17)

72. An offence under paragraph 92(1) of Schedule 6 (being knowingly concerned in the fraudulent evasion of climate change levy etc).

73. An offence under paragraph 93(1) of Schedule 6 (producing false documents etc in connection with fraudulent evasion of climate change levy).

74. An offence under paragraph 93(2) of Schedule 6 (making false statements in providing information in connection with climate change levy).

75. An offence under paragraph 94(1) of Schedule 6 (conduct which must have involved commission of one or more offences under paragraph 92 or 93).

76. An offence under paragraph 95(1) of Schedule 6 (offences relating to acts preparatory to evasion of climate change levy).

77. An offence under paragraph 139(3) of Schedule 6 (making a taxable supply in breach of a requirement to give security).

78. An offence under paragraph 139(4) of Schedule 6 (making arrangements to make a taxable supply in breach of requirement to give security).

Finance Act 2001 (c.9)

79. An offence under section 26(3) (being responsible for the commercial exploitation of an aggregates levy, having failed to give required security).

80. An offence under paragraph 1(1) of Schedule 6 (being knowingly concerned in the fraudulent evasion of aggregates levy etc).

81. An offence under paragraph 2(1) of Schedule 6 (producing false documents etc in connection with fraudulent evasion of aggregates levy).

82. An offence under paragraph 2(2) of Schedule 6 (making false statements in providing information in connection with aggregates levy).

83. An offence under paragraph 3(1) of Schedule 6 (conduct which must have involved commission of one or more offences under paragraph 1 or 2).

84. An offence under paragraph 4(1) of Schedule 6 (offences relating to acts preparatory to evasion of aggregates levy).

Finance Act 2012 (c.14)

85. An offence under paragraph 37(1) of Schedule 24 (being knowingly concerned in the fraudulent evasion of machine games duty etc).