



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART IX

#### CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

##### *Excise licences—general provisions*

#### **104 Transfer and removal of excise licence trades and licences.**

- (1) Subject to any provision of the Customs and Excise Acts 1979 or of any other enactment relating to the licence or trade in question, where the holder of an excise licence to carry on any trade dies, or where the holder of such a licence in respect of premises specified therein leaves those premises, the proper officer may transfer that licence in such manner as the Commissioners may direct, without any additional payment, to some other person for the remainder of the period for which the licence was granted.
- (2) Subject to any such provision as aforesaid, where any person who holds an excise licence in respect of any premises removes his trade to other premises on which it may be lawfully carried on, the proper officer may authorise in such manner as the Commissioners may direct the carrying on, without any additional payment other than any required to be paid by subsection (3) below, of that trade on those other premises for the remainder of the period for which the licence was granted.
- (3) Where, in a case falling within subsection (2) above, the amount of [<sup>F1</sup>any duty] payable on the grant of the licence was determined by reference to the annual value of the premises in respect of which it was granted and would have been greater if the licence had originally been granted in respect of the premises to which the trade is removed, such additional sum shall be payable as bears the same proportion to the difference as the remainder of the period for which the licence was granted bears to a year.

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*Status: Point in time view as at 11/12/2009.*

**Changes to legislation:** *Customs and Excise Management Act 1979, Section 104 is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (4) Notwithstanding anything in subsections (1) to (3) above, where by any other enactment relating to the licence or trade in question the authorisation of any court or other authority or the production of any certificate is required for such a transfer or removal of an excise licence trade as is mentioned in this section, no transfer or removal, of an excise licence to carry on that trade shall be granted unless it is shown to the satisfaction of the proper officer that the authorisation or certificate has been granted.

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**Textual Amendments**

**F1** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), [Sch. 5 para. 2](#)

**Status:**

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