

Changes to legislation: Finance Act 2014, Cross Heading: Penalties and enforcement is up to date with all changes known to be in force on or before 26 June 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) View outstanding changes

SCHEDULES

SCHEDULE 21

GOODS SHIPPED OR CARRIED AS STORES ON SHIPS OR AIRCRAFT

Penalties and enforcement

6 In CEMA 1979, after section 60A (inserted by paragraph 3 above) insert—

“60B Failure to comply with regulations under section 60A

- (1) This section applies if a person fails to comply with—
 - (a) any provision made by or under regulations under section 60A; or
 - (b) any condition or restriction imposed under such regulations.
- (2) The person's failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) (but see subsection (4)).
- (3) Any goods in respect of which the person fails to comply with the provision, condition or restriction are liable to forfeiture.
- (4) Subsection (2) does not apply if, as a result of the failure, the person is liable to pay a penalty under Schedule 55 to the Finance Act 2009 (penalty for failure to make returns etc) or Schedule 56 to that Act (penalty for failure to make payments on time).”

Commencement Information

II Sch. 21 para. 6 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

7 In Schedule 55 to FA 2009 (penalty for failure to make returns etc), in the Table in paragraph 1, after item 20 insert—

“20A	Excise duties	Return under regulations under section 60A of the Customs and Excise Management Act 1979”.
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Commencement Information

I2 Sch. 21 para. 7 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

8 In Schedule 56 to FA 2009 (penalty for failure to make payments on time), in the Table in paragraph 1, after item 11G insert—

“11GA	Excise duties	Amount payable under regulations	The date determined by regulations under
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under section 60A section 60A of the Customs of the Customs and Excise Management Act 1979 as the date by Act 1979 (except an which the amount must be amount falling within paid”.
item 17A, 23 or 24).

Commencement Information

13 Sch. 21 para. 8 in force at 1.4.2015 by [S.I. 2015/812](#), [art. 2](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)