

SCHEDULE 2

Regulation 2(2)

Alternative provision as to penalties in cases of disapplication of section 85(1) of the 2012 Act

Customs and Excise Management Act 1979 (c.2)

1.—(1) The Customs and Excise Management Act 1979 is amended as follows.

(2) In section 24 (control of movement of goods by pipe-line), in subsection (6)(a) for “the prescribed sum” substitute “£20,000”.

(3) In section 50 (penalty for improper importation of goods)(1)—

(a) in subsection (4)(a), for “the prescribed sum” substitute “£20,000”;

(b) in subsection (5B)(a), in paragraph (a) of the substituted text, for “the statutory maximum” substitute “£20,000”.

(4) In section 53 (entry outwards of goods)(2), in subsection (9)(a), for “the prescribed sum” substitute “£20,000”.

(5) In section 56 (failure to export)(3), in subsection (5), for “level 5 on the standard scale” substitute “£20,000”.

(6) In section 57 (delivery of entry by owner of exporting ship etc)(4), in subsection (6), for “level 5 on the standard scale” substitute “£20,000”.

(7) In section 58E (authentication of Community customs documents)(5), in subsection (5), for “level 5 on the standard scale” substitute “£20,000”.

(8) In section 63 (entry outwards of exporting ships), in subsection (6)(a), for “the prescribed sum” substitute “£20,000”.

(9) In section 64 (clearance outwards of ships and aircraft), in subsection (8)(a), for “the prescribed sum” substitute “£20,000”.

(10) In section 66 (power to make regulations as to exportation, etc)(6), in subsection (2), for “level 5 on the standard scale” substitute “£20,000”.

(11) In section 68 (offences in relation to exportation of prohibited or restricted goods), in subsection (3)(a), for “the prescribed sum” substitute “£20,000”.

(12) In section 68A (offences in relation to agricultural levies)(7), in subsection (2)(a), for “the prescribed sum” substitute “£20,000”.

(13) In section 100 (general offences relating to warehouses and warehoused goods)(8)—

(a) in subsection (1), for “level 5 on the standard scale” substitute “£20,000”;

(b) in subsection (4)(a), for “the prescribed sum” substitute “£20,000”.

(1) Section 50(5B) was inserted by the Import of Seal Skins Regulations 1996 (S.I. 1996/2686), regulation 4.

(2) Section 53 was substituted by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, Part 1.

(3) Section 56 was substituted by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, Part 1. In section 56(5) the reference to “level 5 on the standard scale” was substituted for the reference to “£1,000” by section 46 of the Criminal Justice Act 1982 (c.48).

(4) Section 57 was substituted by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, Part 1. In section 57(6) the reference to “level 5 on the standard scale” was substituted for the reference to “£1,000” by section 46 of the Criminal Justice Act 1982 (c.48).

(5) Section 58E was inserted by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, Part 1. In section 58E(5) the reference to “level 5 on the standard scale” was substituted for the reference to “£1,000” by section 46 of the Criminal Justice Act 1982 (c.48).

(6) Section 66(2) was amended by the Finance Act 1981 (c.35), section 10(2) and Schedule 7, paragraph 5. The reference to “level 5 on the standard scale” was substituted for the reference to “£1,000” by section 46 of the Criminal Justice Act 1982 (c.48).

(7) Section 68A was inserted by the Finance Act 1982 (c.39), section 11(2).

(8) In section 100(1), the reference to “level 5 on the standard scale” was substituted for the reference to “£500” by virtue of sections 38 and 46 of the Criminal Justice Act 1982 (c.48).

(14) In section 102 (payment of excise licences by cheque)(9), in subsection (3)(a), for “level 5 on the standard scale” substitute “£20,000”.

(15) In section 129 (power to remit or repay duty on denatured goods), in subsection (4)(a), for “the prescribed sum” substitute “£20,000”.

(16) In section 136 (offences in connection with claims for drawback, etc), in subsection (2)(a), for “the prescribed sum” substitute “£20,000”.

(17) In section 158 (power to require provision of facilities)(10), in subsection (4), in the words following paragraph (c), for “level 5 on the standard scale” substitute “£20,000”.

(18) In section 159 (power to examine and take account of goods), in subsection (7)(a), for “the prescribed sum” substitute “£20,000”.

(19) In section 167 (untrue declarations, etc), in subsection (2)(a), for “the prescribed sum” substitute “£20,000”.

(20) In section 168 (counterfeiting documents etc), in subsection (2)(a), for “the prescribed sum” substitute “£20,000”.

(21) In section 170 (penalty for fraudulent evasion of duty, etc)(11)—

(a) in subsection (3)(a), for “the prescribed sum” substitute “£20,000”;

(b) in subsection (4B)(a), in paragraph (a) of the substituted text, for “the statutory maximum” substitute “£20,000”.

(22) In section 170B (offence of taking preparatory steps for evasion of excise duty)(12), in subsection (1)(a), for “the prescribed sum” substitute “£20,000”.

(23) In Schedule 1 (controlled drugs: variation of punishments for certain offences under the Act) in paragraph 1, in paragraph (a) of the substituted text, for “the prescribed sum” substitute “£20,000”.

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

2.—(1) The Customs and Excise Duties (General Reliefs) Act 1979 is amended as follows.

(2) In section 13 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax)(13), in subsection (3C)(a), for “level 5 on the standard scale” substitute “£20,000”.

(3) In section 13C (offence where relieved goods used, etc, in breach of condition)(14), in subsection (4)(a), for “the statutory maximum” substitute “£20,000”.

(4) In section 15 (false statements etc in connection with reliefs from customs duties)—

(a) in subsection (2)(a), for “the prescribed sum” substitute “£20,000”;

(b) omit subsection (3)(a).

Alcoholic Liquor Duties Act 1979 (c.4)

3.—(1) The Alcoholic Liquor Duties Act 1979 is amended as follows.

(2) In section 17 (offences in connection with removal of spirits from distillery, etc), in subsection (2)(a), for “the prescribed sum” substitute “£20,000”.

(9) In section 102(3), the reference to “level 5 on the standard scale” was substituted for the reference to “£500” by virtue of sections 38 and 46 of the Criminal Justice Act 1982 (c.48).

(10) In section 158(4), the reference to “level 5 on the standard scale” was substituted for the reference to “£500” by virtue of sections 38 and 46 of the Criminal Justice Act 1982 (c.48).

(11) Section 170(4B) was inserted by the Import of Seal Skins Regulations 1996 (S.I. 1996/2686), regulation 4(2).

(12) Section 170B was inserted by the Finance (No.2) Act 1992 (c.48), section 3 and Schedule 2, paragraph 8.

(13) Section 13(3C) was inserted by the Finance (No.2) Act 1992 (c.48), section 1 and Schedule 1, paragraph 8(2).

(14) Section 13C was inserted by the Finance Act 1989 (c.26), section 28(1).

(3) In section 25 (penalty for unlawful manufacture of spirits, etc)(**15**), in subsection (1), in the words following paragraph (d), for “level 5 on the standard scale” substitute “£20,000”.

(4) In Schedule 2A (duty stamps)(**16**)—

- (a) in paragraph 5(3), for “level 5 on the standard scale” substitute “£20,000”;
- (b) in paragraph 6(3), for “level 5 on the standard scale” substitute “£20,000”;
- (c) in paragraph 7(3), for “level 5 on the standard scale” substitute “£20,000”.

Hydrocarbon Oil Duties Act 1979 (c.5)

4.—(1) The Hydrocarbon Oil Duties Act 1979 is amended as follows.

(2) In section 10 (restrictions on the use of duty-free oil), in subsection (7)(a), for “the prescribed sum” substitute “£20,000”.

(3) In section 13 (penalties for contravention of section 12), in subsection (5)(a), for “the prescribed sum” substitute “£20,000”.

(4) In section 13AB (penalties for contravention of section 13AA)(**17**), in subsection (7)(a), for “the statutory maximum” substitute “£20,000”.

(5) In section 14 (rebate on light oil for use as furnace fuel), in subsection (8)(a), for “the prescribed sum” substitute “£20,000”.

(6) In section 14D (penalties for misuse of rebated biodiesel or bioblend)(**18**), in subsection (5)(a)(i), for “the statutory maximum” substitute “£20,000”.

(7) In section 24A (penalties for misuse of marked oil)(**19**), in subsection (6)(a), for “the statutory maximum” substitute “£20,000”.

Betting and Gaming Duties Act 1981 (c.63)

5.—(1) The Betting and Gaming Duties Act 1981 is amended as follows.

(2) In section 26L (enforcement)(**20**), in subsection (3)(a)(i), for “the statutory maximum” substitute “£20,000”.

(3) In Schedule 1 (betting duties)—

- (a) in paragraph 13(3)(i), for “the prescribed sum” substitute “£20,000”;
- (b) in paragraph 14(1)(a), for “the prescribed sum” substitute “£20,000”.

(4) In Schedule 3 (bingo duty)—

- (a) in paragraph 16(1)(a), for “the prescribed sum” substitute “£20,000”;
- (b) in paragraph 16(2)(i), for “the prescribed sum” substitute “£20,000”.

Finance Act 1993 (c.34)

6.—(1) The Finance Act 1993 is amended as follows.

(2) In section 29 (registration of promoters etc), in subsection (7)(a), for “the statutory maximum” substitute “£20,000”.

(15) In section 25(1), the reference to “level 5 on the standard scale” was substituted for the reference to “£1,000” by section 46 of the Criminal Justice Act 1982 (c.48).

(16) Schedule 2A was inserted by the Finance Act 2004 (c.12), section 4(2) and Schedule 1.

(17) Section 13AB was inserted by the Finance Act 1996 (c.8), section 5(4).

(18) Section 14D was inserted by the Finance Act 2008 (c.1), section 14 and Schedule 5, paragraph 13.

(19) Section 24A was inserted by the Finance Act 1996 (c.8), section 7(1).

(20) Section 26L was inserted by the Finance Act 2007 (c.11), section 8 and Schedule 1, paragraph 2.

- (3) In section 31 (general offences)—
 - (a) in subsection (2)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in subsection (4)(a), for “the statutory maximum” substitute “£20,000”.

Finance Act 1994 (c.9)

- 7.—(1) The Finance Act 1994 is amended as follows.
- (2) In section 41 (offences: air passenger duty)—
 - (a) in subsection (2)(a)(i), for “the statutory maximum” substitute “£20,000”;
 - (b) in subsection (4)(a), for “the statutory maximum” substitute “£20,000”.
 - (3) In Schedule 7 (insurance premium tax)—
 - (a) in paragraph 10(1)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in paragraph 10(3)(a), for “the statutory maximum” substitute “£20,000”;
 - (c) in paragraph 10(5)(a), for “the statutory maximum” substitute “£20,000”;
 - (d) in paragraph 10(6), for “level 5 on the standard scale” substitute “£20,000”;
 - (e) in paragraph 10(7), for “level 5 on the standard scale” substitute “£20,000”.

Value Added Tax Act 1994 (c.23)

- 8.—(1) Section 72 of the Value Added Tax Act 1994 (offences) is amended as follows.
- (2) In subsection (1)(a), for “the statutory maximum” substitute “£20,000”.
 - (3) In subsection (3)(i), for “the statutory maximum” substitute “£20,000”.
 - (4) In subsection (8)(a), for “the statutory maximum” substitute “£20,000”.
 - (5) In subsection (10), for “level 5 on the standard scale” substitute “£20,000”.
 - (6) In subsection (11), for “level 5 on the standard scale” substitute “£20,000”.

Finance Act 1996 (c.8)

9. In Schedule 5 to the Finance Act 1996 (landfill tax)—
- (a) in paragraph 16(1)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in paragraph 16(3)(a), for “the statutory maximum” substitute “£20,000”;
 - (c) in paragraph 16(5)(a), for “the statutory maximum” substitute “£20,000”;
 - (d) in paragraph 16(6), for “level 5 on the standard scale” substitute “£20,000”;
 - (e) in paragraph 16(7), for “level 5 on the standard scale” substitute “£20,000”.

Finance Act 1997 (c.16)

10. In Schedule 1 to the Finance Act 1997 (gaming duty: administration, enforcement etc), in paragraph 12(3)(a)(i), for “the statutory maximum” substitute “£20,000”.

Finance Act 2000 (c.17)

- 11.—(1) Schedule 6 to the Finance Act 2000 (climate change levy) is amended as follows.
- (2) In paragraph 92 (criminal offences: evasion)—
 - (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;

- (b) in sub-paragraph (4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.
- (3) In paragraph 93 (criminal offences: misstatements)—
 - (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in sub-paragraph (4), for “the statutory maximum” substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.
- (4) In paragraph 94 (criminal offences: conduct involving evasions or misstatements)—
 - (a) in sub-paragraph (3)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in sub-paragraph (4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”.
- (5) In paragraph 95 (criminal offences: preparations for evasion)—
 - (a) in sub-paragraph (2), for “level 5 on the standard scale” substitute “£20,000”;
 - (b) in sub-paragraph (3), for “level 5 on the standard scale” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (2)”.
- (6) In paragraph 139 (security for levy), in sub-paragraph (5), for “level 5 on the standard scale” substitute “£20,000”.

Finance Act 2001 (c.9)

12.—(1) The Finance Act 2001 is amended as follows.

- (2) In section 26 (security for levy), in subsection (4), for “level 5 on the standard scale” substitute “£20,000”.
- (3) In Schedule 6 (aggregates levy: evasion, misdeclaration and neglect)—
 - (a) in paragraph 1(3)(a), for “the statutory maximum” substitute “£20,000”;
 - (b) in paragraph 1(4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £5,000 mentioned in paragraph 1(3)(a)”;
 - (c) in paragraph 2(3)(a), for “the statutory maximum” substitute “£20,000”;
 - (d) in paragraph 2(4) (in the words following paragraph (b)), for “the statutory maximum” substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”;
 - (e) in paragraph 3(3)(a), for “the statutory maximum” substitute “£20,000”;
 - (f) in paragraph 3(4), for “the statutory maximum” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (3)(a)”;
 - (g) in paragraph 4(2), for “level 5 on the standard scale” substitute “£20,000”;
 - (h) in paragraph 4(3), for “level 5 on the standard scale” (in each place where it occurs) substitute “the amount of £20,000 mentioned in sub-paragraph (2)”.

Finance Act 2012 (c.14)

13. In Schedule 24 to the Finance Act 2012 (machine games duty), in paragraph 37(3)(a), for “the statutory maximum” substitute “£20,000”.