



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

Excise licences—general provisions

101 Excise licences.

- (1) An excise licence shall be in such form and contain such particulars as the Commissioners may direct and, subject to the provisions of any enactment relating to the licence or trade in question, may be granted by the proper officer on payment of [^{F1}any appropriate duty].
- (2) An excise licence for the carrying on of a trade shall be granted in respect of one set of premises only, but a licence for the same trade may be granted to the same person in respect of each of two or more sets of premises.
- (3) Where an excise licence trade is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the licence or trade in question, not more than one licence shall be required to be [^{F2}held] by those persons in respect of those premises [^{F3}at any one time].
- (4) Without prejudice to any other requirement as to the production of licences contained in the Customs and Excise Acts 1979, if any person who is the holder of an excise licence to carry on any trade or to manufacture or sell any goods fails to produce his licence for examination within [^{F4}one month] after being so requested by an officer [^{F4}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Status: Point in time view as at 12/03/2015.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Excise licences —general provisions is up to date with all changes known to be in force on or before 15 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)

Textual Amendments

- F1** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(a)**
- F2** Word substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(b)**
- F3** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 1(b)**
- F4** Words in s. 101(4) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 5(a)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

102 Payment for excise licences by cheque.

- (1) Any government department or local authority having power to grant an excise licence may, if they think fit, grant the licence upon receipt of a cheque for the amount of [^{F5}any duty]payable thereon.
- (2) Where a licence is granted to any person on receipt of a cheque and the cheque is subsequently dishonoured, the licence shall be void as from the time when it was granted, and the department or authority who granted it shall send to that person, by letter sent by registered post or the recorded delivery service and addressed to him at the address given by him when applying for the licence, a notice requiring him to deliver up the licence within the period of 7 days from the date when the notice was posted.
- (3) If a person who has been required under subsection (2) above to deliver up a licence fails to comply with the requirement within the period mentioned in that subsection he shall be liable on summary conviction to a penalty of the following amount, that is to say—
 - (a) where the licence is a gaming licence ^{F6}..., a penalty of [^{F7}[^{F8}level 5 on the standard scale]]^{F8}£20,000];
 - ^{F9}(aa) where the licence is a licence under [^{F10}the Vehicle Excise and Registration Act 1994], a penalty of whichever is the greater of—
 - (i) level 3 on the standard scale, or
 - (ii) an amount equal to five times the annual rate of duty that was payable on the grant of the licence or would have been so payable if it had been taken out for a period of twelve months.]
 - (b) in any other case, a penalty of [^{F7}level 3 on the standard scale].

Textual Amendments

- F5** Words substituted by [Finance Act 1986 \(c. 41, SIF 40:1\)](#), s. 8(6), **Sch. 5 para. 2**
- F6** Words in s. 102(3)(a) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 55** (with [Sch. 24 para. 62](#))
- F7** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F8** S. 102(3)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 1(14)** (with reg. 5(1))
- F9** By [Finance Act 1987 \(c. 16, SIF 40:1\)](#), s. 2(6), **Sch. 1 Pt. III para. 20** it is provided that s. 102 as it applies in relation to licences granted under the Vehicles (Excise) Act 1971 has effect with the insertion of s. 102(3)(aa)

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F10 Words in s. 102(3)(aa) substituted (1.9.1994) by 1994 c. 22, ss. 9(4), 63, **Sch. 3 para. 15** (with s. 57(4))

Modifications etc. (not altering text)

C1 S. 102 excluded (1.5.1995) by 1994 c. 22, **s. 19A** (as inserted (1.5.1995) by 1995 c. 4, s. 19, **Sch. 4 Pt. V para. 32(1)(4)** (with **Sch. 8 paras. 55(2), 57(1)**))

103 Renewal of excise licences.

- (1) Subject to subsection (2) below, where a person who has taken out an excise licence issuable annually in respect of any trade takes out a fresh licence in respect of that trade for the next following licence year, then, subject to the provisions of any enactment relating to the licence or trade in question, the fresh licence shall bear the date of the day immediately following that on which the previous licence expires.
- (2) Where an application for the fresh licence is made after the day on which the previous licence expires or such later day as the Commissioners may in any case allow, the licence shall bear the date of the day when the application is made.

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 [^{F11}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.
- (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

F11 Words substituted by Finance Act 1986 (c. 41, SIF 40:1), s. 8(6), **Sch. 5 para. 2**

105, **F12**
106.

Textual Amendments

F12 Ss. 105, 106 repealed by Finance Act 1981 (c. 35, SIF 40:1), ss. 11, 139(6), Sch. 8 Pt. I para. 5, **Sch. 19 Pt. III**

107 Power to require person carrying on excise licence trade to display sign.

- (1) The Commissioners may require any person holding an excise licence to carry on any trade to affix to and maintain on the premises in respect of which the licence is granted, in such form and manner and containing such particulars as they may direct, a notification of the person to whom and the purpose for which the licence is granted.
- (2) If any person contravenes or fails to comply with any requirement made or direction given under this section [^{F13}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- (3) If any person not duly licensed to carry on an excise licence trade affixes to any premises any sign or notice purporting to show that he is so licensed [^{F14}his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F13** Words in s. 107(2) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 6(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))
- F14** Words in s. 107(3) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 6(2)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

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