



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### [<sup>F1</sup>PART VIII B

#### REGISTERED EXCISE DEALERS AND SHIPPERS

##### Textual Amendments

**F1** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), Sch.4

#### <sup>F2</sup>100G Registered excise dealers and shippers.

- (1) For the purpose of administering, collecting or protecting the revenues derived from duties of excise, the Commissioners may by regulations under this section (in this Act referred to as “registered excise dealers and shippers regulations”)—
  - (a) confer or impose such powers, duties, privileges and liabilities as may be prescribed in the regulations upon any person who is or has been a registered excise dealer and shipper; and
  - (b) impose on persons other than registered excise dealers and shippers, or in respect of any goods of a class or description specified in the regulations, such requirements or restrictions as may by or under the regulations be prescribed with respect to registered excise dealers and shippers or any activities carried on by them.
- (2) The Commissioners may approve, and enter in a register maintained by them for the purpose, any revenue trader who applies for registration under this section and who appears to them to satisfy such requirements for registration as they may think fit to impose.
- (3) In the customs and excise Acts “registered excise dealer and shipper” means a revenue trader approved and registered by the Commissioners under this section.

*Status: Point in time view as at 13/06/2011.*

*Changes to legislation: Customs and Excise Management Act 1979, Part VIII B is up to date with all changes known to be in force on or before 15 September 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)*

- (4) The Commissioners may approve and register a person under this section for such periods and subject to such conditions or restrictions as they may think fit or as they may by or under the regulations prescribe.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval or registration of any person under this section.
- (6) The regulations may make provision for treating revenue traders as approved and registered under this section in cases where they are members of a group of companies (within the meaning of the regulations) which is approved and registered in accordance with the regulations.

#### Textual Amendments

**F2** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 11\(3\), Sch. 4](#)

#### Modifications etc. (not altering text)

**C1** [S. 100G](#) modified (10.1.2006) by [The Hydrocarbon Oil \(Registered Remote Markers\) Regulations 2005 \(S.I. 2005/3472\), regs. 1, 3](#)

### <sup>F3</sup>**100H Registered excise dealers and shippers regulations.**

- (1) Without prejudice to the generality of section 100G above, registered excise dealers and shippers regulations may, in particular, make provision—
  - (a) regulating the approval and registration of persons as registered excise dealers and shippers and the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject;
  - (b) regulating any activities carried on by or for a registered excise dealer and shipper and, in particular, the importation, exportation, buying, selling, loading, unloading, delivery, movement, holding, deposit, security, treatment or removal of, or the carrying out of operations on, or the effecting of any other transaction relating to, any goods of a class or description subject to a duty of excise;
  - (c) authorising a registered excise dealer and shipper to carry out or arrange for the carrying out of any prescribed activity falling within paragraph (b) above in relation to goods chargeable with a duty of excise which has not been paid, but subject to prescribed conditions or restrictions and to prescribed requirements for the payment of the unpaid duty;
  - (d) exempting registered excise dealers and shippers from compliance with such provisions made by or under the customs and excise Acts as may be prescribed, or applying such provisions in relation to registered excise dealers and shippers with prescribed modifications or adaptations, or applying in relation to registered excise dealers and shippers such substitute provisions as may be prescribed in place of any such provisions;
  - (e) requiring, except as otherwise permitted by the Commissioners, goods which are subject to a duty of excise that has not been paid and which are not consigned to an excise warehouse—
    - (i) to be consigned to a registered excise dealer and shipper; and
    - (ii) to be accompanied by such documents in such form and such manner and containing such particulars as may be prescribed;

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- <sup>F4</sup>(f) . . . . .
- (g) for securing and collecting any duty of excise [<sup>F5</sup>on goods which have been or may be the subject of a transaction involving a registered excise dealer and shipper];
- [<sup>F6</sup>(h) for determining, in relation to goods which are the subject of a transaction involving a registered excise dealer and shipper, the duties of excise chargeable on those goods and the rates of those duties and, in that connection, the method of charging the duties;]
- (j) permitting payment of excise duty by a registered excise dealer and shipper to be deferred, subject to compliance with prescribed conditions;
- (k) for relieving registered excise dealers and shippers from liability to pay excise duty on goods in prescribed circumstances;
- (l) for cases where a registered excise dealer and shipper acts as agent for some other person (whether a registered excise dealer and shipper or not);
- (m) requiring registered excise dealers and shippers to keep and make available for inspection such records relating to their activities as such as may be prescribed;
- [<sup>F7</sup>(ma) imposing requirements with respect to, or to the production of, the documents required to accompany goods which are the subject of a transaction involving a registered excise dealer and shipper on any person concerned in any prescribed respect with the carriage of those goods, or providing for the imposition under the regulations of any such requirements;]
- (n) for goods in the United Kingdom which are liable to a duty of excise which has not been paid to be subject to forfeiture for any breach of—
- (i) registered excise dealers and shippers regulations, so far as relating to goods chargeable with a duty of excise which has not been paid, or
- (ii) any condition or restriction imposed by or under any such regulations so far as so relating.
- [<sup>F8</sup>(p) authorised by section 24AA of the Hydrocarbon Oil Duties Act 1979 (regulation of traders in controlled oil).]
- (2) Registered excise dealers and shippers regulations may make different provision for persons or goods of different classes or descriptions, for different circumstances and for different cases.
- (3) In this section “prescribed” means prescribed in registered excise dealers and shippers regulations or prescribed by the Commissioners under any such regulations.

#### Textual Amendments

- F3** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), Sch. 4
- F4** S. 100H(1)(f) repealed (1.12.1992 in so far as mentioned in S.I. 1992/2979, art. 4 and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), ss. 1(5), 82, Sch. 1 para. 6(1)(a) (2), Sch. 18 Pt. I Note 1; S.I. 1992/2979, art. 4, Sch. Pt. II; S.I. 1992/3261, art. 3, Sch.
- F5** Words in s. 100H(1)(g) substituted (1.12.1992 in so far as mentioned in S.I. 1992/2979, art. 4 and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), Sch. 1 para. 6(1)(b)(2); S.I. 1992/2979, art. 4, Sch. Pt. II; S.I. 1992/3261, art. 3, Sch.
- F6** S. 100H(1)(h) substituted (1.12.1992 in so far as mentioned in S.I. 1992/2979, art. 4 and 1.1.1993 in so far as then not already in force) by Finance (No. 2) Act 1992 (c. 48), s. 1(5), Sch. 1 para. 6(1)(c) (2); S.I. 1992/2979, art. 4, Sch. Pt. II; S.I. 1992/3261, art. 3, Sch.

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- F7** S. 100H(1)(ma) inserted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 4**; S.I. 1992/3104, **art. 2(1)**.
- F8** S. 100H(1)(p) inserted (24.7.2002) by 2002 c. 23, s. 6, **Sch. 3 para. 2**

**<sup>F9</sup>100J Contravention of regulations etc.**

If any person contravenes any provision of registered excise dealers and shippers regulations or fails to comply with any condition or restriction which the Commissioners impose upon him under section 100G above or by or under any such regulations, [<sup>F10</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes any provision of any such regulations, or fails to comply with any such condition or restriction, shall be liable to forfeiture.].

**Textual Amendments**

- F9** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), **Sch. 4**
- F10** Words in s. 100J substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 4** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art. 4(3))

**Modifications etc. (not altering text)**

- C2** S. 100J applied (24.11.2003) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2003 (S.I. 2003/2758), arts. 1, **4(d)**
- C3** S. 100J applied (1.4.2010) by The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010 (S.I. 2010/594), arts. 1, **4(b)**
- C4** S. 100J modified (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), regs. 2, **89(1)**

**Status:**

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**Changes to legislation:**

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