



Customs and Excise Management Act 1979

1979 CHAPTER 2

[^{F1}PART VIII B

REGISTERED EXCISE DEALERS AND SHIPPERS

[^{F1}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.
- (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.

Status: Point in time view as at 10/01/2006.

Changes to legislation: Customs and Excise Management Act 1979, Section 100G is up to date with all changes known to be in force on or before 22 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)

- (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

F1 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](#)

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