



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

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

#### REGISTERED EXCISE DEALERS AND SHIPPERS

#### [<sup>F1</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;

*Status: Point in time view as at 19/02/2004.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 100H is up to date with all changes known to be in force on or before 18 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)*

- (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;
  - <sup>F2</sup>(f) .....
  - (g) for securing and collecting any duty of excise [<sup>F3</sup>on goods which have been or may be the subject of a transaction involving a registered excise dealer and shipper];
  - [<sup>F4</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>F5</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>F6</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

- F1** Pt. VIII B (ss. 100G-100J) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 11(3), Sch. 4
- F2** 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.

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- F3** 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.**
- F4** 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.**
- F5** 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)**.
- F6** S. 100H(1)(p) inserted (24.7.2002) by 2002 c. 23, s. 6, **Sch. 3 para. 2**

**Status:**

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