



Customs and Excise Management Act 1979

1979 CHAPTER 2

[^{F1}PART VIII B

REGISTERED EXCISE DEALERS AND SHIPPERS]

^{F1}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, [^{F2}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

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

- C1** 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)
- C2** 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)
- C3** 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:

Point in time view as at 31/12/2020.

Changes to legislation:

Customs and Excise Management Act 1979, Section 100J is up to date with all changes known to be in force on or before 20 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.