



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

General provisions as to entries of premises, etc.

111 Offences in connection with entries.

- (1) If any person uses for any purpose of his trade any premises or article required by or under the revenue trade provisions of the customs and excise Acts to be entered for that purpose without entry having been duly made thereof, he shall be liable on summary conviction to a penalty of [^{F1}level 4 on the standard scale], and any such article and any goods found on any such premises or in any such article shall be liable to forfeiture.
- (2) If any person who has made entry of any premises or article fraudulently uses those premises or that article for any purpose other than that for which entry was made thereof he shall be liable on summary conviction to a penalty of [^{F1}level 3 on the standard scale].

Textual Amendments

- F1** 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

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 111 is up to date with all changes known to be in force on or before 30 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.