



Customs and Excise Management Act 1979

1979 CHAPTER 2

^{F1}[PART IXA

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

^{F1}118G Offences under Part IXA.

^{F2}(1) If any person fails to comply with any requirement imposed under section 118A(1) [^{F3}, 118B or 118BC(4)] above, [^{F4}his failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, in the case of any failure to keep records, shall also attract daily penalties.]

^{F5}(2) Part 7 of Schedule 36 to the Finance Act 2008 (penalties) applies to a person who fails to comply with a notice under section 118BA as it applies to a person who fails to comply with an information notice.

(3) Part 8 of that Schedule (offences) applies in relation to documents that are or are likely to be the subject of a notice under section 118BA as it applies in relation to documents that are or are likely to be the subject of an information notice (with the reference to approval of the tribunal in accordance with paragraph 3 or 5 of that Schedule being read as a reference to approval of the tribunal in accordance with section 118BA of this Act.)]

Textual Amendments

- F1** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 12, Sch. 5](#)
- F2** S. 118G renumbered as s. 118G(1) (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 29\(2\), Sch. 13 para. 15\(2\)](#); S.I. 2011/777, art. 2
- F3** Words in s. 118G(1) substituted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 42\(2\)](#)
- F4** Words in s. 118G substituted (1.1.1995) by [1994 c. 9, s. 9\(9\), Sch. 4 Pt. I para. 12](#) (with s. 19(3)); S.I. 1994/2679, art. 3 (with art. 4(3))

Status: Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 118G is up to date with all changes known to be in force on or before 03 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)

F5 S. 118G(2)(3) inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 15(3)**; S.I. 2011/777, art. 2

Status:

Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 118G is up to date with all changes known to be in force on or before 03 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.