

Status: Point in time view as at 09/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Part I. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

AMENDMENTS OF ^{M1}CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Marginal Citations

- M1** 1979 c. 2.

Definition of “revenue trader”

- 1 (1) In the definition of “revenue trader” in subsection (1) of section 1—
- (a) after the word “means” there shall be inserted “ (a) ” ; and
 - (b) for the words “and includes a registered club” there shall be substituted the words “ ; and
 - (b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above),
- and includes a registered club ”.
- (2) In the Table in subsection (3) of that section the word “ “wholesaler” ” shall be inserted after the word “ “spirits” ”.

Warehousing regulations

- 2 In section 93—
- (a) in paragraph (a) of subsection (2) after the words “deposited in” there shall be inserted the words “ secured in ” ;
 - (b) ^{F1}
 - (c) after subsection (2) there shall be inserted—
- “(2A) Where any documents removed under the powers conferred by subsection (2)(g) above are lost or damaged the Commissioners

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shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.” ; and

- (d) in subsection (6)—
 - (i) for the words “or restriction” there shall be substituted the words “ restriction or requirement ” ; ^{F2} . . .
 - ^{F2}(ii)

Textual Amendments

F1 Sch. 8 paras. 2(b), 14(b) repealed by Finance Act 1986 (c. 41, SIF 40:1), s. 114, **Sch. 23 Pt. I**

F2 Sch. 8 para. 2(d)(ii) and word "and" preceding it repealed (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 3, 82, Sch. 2 para. 2(6), **Sch 18 PtI**, Note 5; S.I. 1992/3104, **art. 2(2)**; and expressed to be repealed (1.1.1995) by 1994 c. 9, ss. 19, 258, **Sch. 26 Pt. III**; S.I. 1994/2679, **art. 3**

Deficiency in warehoused goods

3 Section 94(2) shall cease to have effect.

Procedure on warehouse ceasing to be approved

- 4 In section 98—
 - (a) at the end of subsection (1) there shall be inserted the words “ and, unless the notice has been withdrawn or extended, the warehouse shall cease to be approved on that date ” ; and
 - (b) for subsection (3) there shall be substituted—
 - “(3) If after the date, on which the warehouse ceases to be approved any goods not duly cleared still remain in the former warehouse—
 - (a) they may be taken by an officer to a Queen’s warehouse and, without Prejudice to section 99(3) below, if they are not cleared from it within one month may be sold ; or
 - (b) if the Commissioners so allow, they may re in the former warehouse and if they are not cleared from it within one month may be sold.
 - (3A) Where in accordance with paragraph (b) above goods remain in the warehouse after the revocation or expiry of the Commissioners’ approval—
 - (a) subsections (6) and (7) of section 99 below shall apply to them as if they were deposited in a Queen’s warehouse under the Customs and Excise Acts 1979; and
 - (b) sections 93, 94, 95 and 97 above and section 100 below shall apply and any security given by bond or otherwise and any condition imposed by or under the customs and excise Acts shall continue to have effect, as if the former warehouse were still a warehouse.”

Excise licences

5 Sections 105 and 106 shall cease to have effect.

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Powers of entry on premises of revenue traders

- 6 In section 112—
- (a) in subsection (1) after the word “machinery” there shall be inserted the word “ vehicles ” ; and
 - (b) in subsection (3) for the words “or maker of cider” there shall be substituted the words “ , maker of cider or occupier of an excise warehouse ”.

Power to estimate excise duties

- 7 After section 116 there shall be inserted—

“116A Power to estimate excise duties.

- (1) Where an amount is due on account of any excise duty but the Commissioners are unable to ascertain the amount of the duty properly due because—
 - (a) returns, accounts, records or other documents have not been made, kept, preserved or produced by the occupier of an excise warehouse or a distiller as required by or under the provisions of the customs and excise Acts; or
 - (b) it appears to the Commissioners that any returns, accounts, records or other documents so made, kept, preserved or produced are incomplete or incorrect,they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.”.

Execution and distress

- 8 After subsection (7) of section 117 there shall be inserted—

“(7A) Where distress is levied under this section for any amount estimated under section 116A above and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the distress or anything done under this section in connection therewith, but the proceeds of sale shall be applied under subsection (7) above in accordance with the amount properly due and not in accordance with the amount estimated”.

Proof of documents

- 9 In section 153 after subsection (3) there shall be inserted—

“(4) A photograph of any document delivered to the Commissioners for any customs or excise purpose and certified by them to be such a photograph

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shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.”

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