



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Assessments to excise duty or to penalties

[^{F1}12A Other assessments relating to excise duty matters.

- (1) This subsection applies where any relevant excise duty relief other than an excepted relief—
 - (a) has been given but ought not to have been given, or
 - (b) would not have been given had the facts been known or been as they later turn out to be.
- (2) Where subsection (1) above applies, the Commissioners may assess the amount of the relief given as being excise duty due from the liable person and notify him or his representative accordingly.
- (3) Where an amount has been assessed as due from any person under—
 - (a) subsection (2) above,
 - (b) section 94 or 96 of the Management Act, ^{F2}...
 - ^{F3}(bb) [section 60, 78 or 79](#) of the Finance (No. 2) Act 2023,]
 - (c) section 10, 13, [^{F4}13ZB,][^{F5}13AB,][^{F6}13AD,] 14, [^{F7}14F,] 23 or 24 of the ^{M1}Hydrocarbon Oil Duties Act 1979,
 - [^{F8}(d) section 8 of the Tobacco Products Duty Act 1979, or
 - (e) section 2 of the Finance (No. 2) Act 1992,]

Status: Point in time view as at 01/08/2023.

Changes to legislation: Finance Act 1994, Section 12A is up to date with all changes known to be in force on or before 31 July 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)

and notice has been given accordingly, that amount shall, subject to any appeal under section 16 below, be deemed to be an amount of excise duty due from that person and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

- (4) No assessment under any of the provisions referred to in subsection (3) above, or under section 61 or 167 of the Management Act, shall be made at any time after whichever is the earlier of the following times, that is to say—
- (a) subject to subsection (6) below, the end of the period of [^{F9}4 years] beginning with the relevant time; and
 - (b) the end of the period of one year beginning with the day on which evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge.
- (5) Subsection (4) above shall be without prejudice, where further evidence comes to the knowledge of the Commissioners at any time after the making of the assessment concerned, to the making of a further assessment within the period applicable by virtue of that subsection in relation to that further assessment.
- (6) Subsection (4) above shall have effect as if the reference in paragraph (a) to [^{F10}4 years] were a reference to twenty years in any case [^{F11}falling within section 12(5A) (a) or (b)].]
- [^{F12}(7) For the purposes of subsection (6), a reference in section 12(5A) to a loss of duty of excise includes a loss caused by giving relief, allowing a rebate, conferring an entitlement to drawback or repaying an amount that ought not to have been given, allowed, conferred or repaid.]

Textual Amendments

- F1** Ss. 12A, 12B inserted (1.6.1997) by 1997 c. 16, s. 50(2), Sch. 6 paras. 1(1), 7; S.I. 1997/1305, art. 2
- F2** Word at the end of s. 12A(3)(b) repealed (1.10.1998) by 1998 c. 36, ss. 20, 165, Sch. 2 paras. 8(2), 12, Sch. 27 Pt. I(5), Note; S.I. 1998/2243, art. 2
- F3** S. 12A(3)(bb) substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), s. 120(2), Sch. 13 para. 10; S.I. 2023/884, reg. 2(1)(j) (with reg. 10)
- F4** Word in s. 12A(3)(c) inserted (1.11.2008) by Finance Act 2008 (c. 9), Sch. 6 paras. 34, 37
- F5** Word in s. 12A(3)(c) inserted (1.10.1998 for certain purposes, 1.9.2008 for specified purposes, 1.6.2009 for specified purposes) by Finance Act 1998 (c. 36), Sch. 2 paras. 8(3), 12; S.I. 2008/2302, arts. 2, 3; S.I. 2009/1022, arts. 2, 3
- F6** Word in s. 12A(3)(c) inserted (1.11.2008) by Finance Act 2008 (c. 9), Sch. 6 paras. 18(a), 21
- F7** Word in s. 12A(3)(c) inserted (1.11.2008) by Finance Act 2008 (c. 9), Sch. 6 paras. 18(b), 21
- F8** S. 12A(3)(d)(e) inserted (1.10.1998 for certain purposes, 1.9.2008 for specified purposes, 1.6.2009 for specified purposes) by Finance Act 1998 (c. 36), Sch. 2 paras. 8(3), 12; S.I. 2008/2302, arts. 2, 3; S.I. 2009/1022, arts. 2, 3
- F9** Words in s. 12A(4)(a) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 5(2); S.I. 2011/777, art. 2 (with art. 5)
- F10** Words in s. 12A(6) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 5(2); S.I. 2011/777, art. 2 (with art. 5)
- F11** Words in s. 12A(6) substituted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 5(3); S.I. 2011/777, art. 2
- F12** S. 12A(7) inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), Sch. 13 para. 5(4); S.I. 2011/777, art. 2

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Marginal Citations

M1 1979 c. 5.

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