



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Supplemental provisions

17 Interpretation.

- (1) Subject to the following provisions of this section, expressions used in this Chapter and in the Management Act have the same meanings in this Chapter as in that Act.
- (2) In this Chapter—
 - “appeal tribunal” shall be construed in accordance with section 7(3) above;
 - “conduct” includes any act, omission or statement;
 - “contravention” includes a failure to comply, and cognate expressions shall be construed accordingly;
 - “the Community Customs Code” means the Regulation of the Council of the [^{F1}European Union] dated 12 October 1992 (EEC) No. 2913/92 for establishing the Community Customs Code;
 - [^{F2}“HMRC” means Her Majesty’s Revenue and Customs;]
 - “the Management Act” means the ^{M1}Customs and Excise Management Act 1979;
 - “relevant duty” means any [^{F3}EU] customs duty or agricultural levy of the [^{F1}European Union] or any duty of excise; and
 - “subordinate legislation” has the same meaning as in the ^{M2}Interpretation Act 1978.

Status: Point in time view as at 22/04/2011. This version of this provision has been superseded.

Changes to legislation: Finance Act 1994, Section 17 is up to date with all changes known to be in force on or before 30 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)

- (3) For the purposes of this Chapter a contravention consisting in a failure to do something at or before a particular time shall be taken to continue after that time until the thing is done, and references in this Chapter to the remedying of such a contravention shall be construed accordingly.
- (4) References in this Chapter to a duty of excise do not include references to [^{F4}vehicle] excise duty.

Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F2** Words in s. 17(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 204**
- F3** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with art. 3(2)(3), 4(2), 6(4)(5))
- F4** Word in s. 17(4) substituted (1.9.1994 subject to transitional provisions in [Sch. 4](#) of the amending Act) by [1994 c. 22, ss. 63, 66\(1\)](#), **Sch. 3 para. 32** (with s. 57(4))
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Commencement Information

- I1** S. 17 wholly in force at 1.1.1995; s. 17 not in force at Royal Assent see s. 19(1); s. 17 in force for certain purposes at 1.11.1994 by [S.I. 1994/2679](#), art. 2, **Sch.**; s. 17 in force at 1.1.1995 insofar as not already in force by [S.I. 1994/2679](#), art. 3
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Marginal Citations

- M1** 1979 c. 2.
M2 1978 c. 30.

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