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SCHEDULES

SCHEDULE 2

ASSESSMENTS FOR EXCISE DUTY PURPOSES

Finance Act 1994 (c. 9)

- 7 In section 12 of the Finance Act 1994 (assessment to excise duty) after subsection (1) there shall be inserted—
- “(1A) Subject to subsection (4) below, where it appears to the Commissioners—
- (a) that any person is a person from whom any amount has become due in respect of any duty of excise; and
 - (b) that the amount due can be ascertained by the Commissioners,
- the Commissioners may assess the amount of duty due from that person and notify that amount to that person or his representative.”
- 8 (1) In section 12A of the Finance Act 1994 (other assessments relating to excise duty matters) subsection (3) (amount assessed deemed to be duty due) shall be amended as follows.
- (2) At the end of paragraph (b) the word “or” shall be omitted and after that paragraph there shall be inserted—
- “(bb) section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979.”
- (3) In paragraph (c) after “13,” there shall be inserted “13AB,” and after that paragraph there shall be inserted—
- “(d) section 8 of the Tobacco Products Duty Act 1979, or
 - (e) section 2 of the Finance (No. 2) Act 1992.”
- 9 (1) In section 12B of the Finance Act 1994, subsection (2) (meaning of relevant time) shall be amended as follows.
- (2) After paragraph (e) there shall be inserted—
- “(ea) in the case of an assessment under section 8 or 10 of the Alcoholic Liquor Duties Act 1979, the time of delivery from warehouse;
 - (eb) in the case of an assessment under section 11 of that Act, the time when the direction was made;”
- (3) In paragraph (f) after “13,” there shall be inserted “13AB,”
- (4) After paragraph (g) there shall be inserted—
- “(ga) in the case of an assessment under section 8 of the Tobacco Products Duty Act 1979, the time when the Commissioners are satisfied of a failure to prove as mentioned in subsection (2)(a) or (b) of that section;

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- (gb) in the case of an assessment under section 2 of the Finance (No. 2) Act 1992, the time when the sums were paid or credited in respect of the drawback;”.
- 10 In section 14 of the Finance Act 1994 (requirement for review of a decision) in subsection (1)(ba)—
- (a) for “or” (occurring after “Management Act”) there shall be substituted “, section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979,”;
 - (b) after “13,” there shall be inserted “13AB,”;
 - (c) after “Hydrocarbon Oil Duties Act 1979,” there shall be inserted “section 8 of the Tobacco Products Duty Act 1979, section 2 of the Finance (No. 2) Act 1992,”.
- 11 In section 16 of the Finance Act 1994 (appeals to a tribunal) there shall be inserted after subsection (3)—
- “(3A) Subsection (3) above shall not apply if the appeal arises out of an assessment under section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979.”