

*Status: Point in time view as at 01/06/2009.*

*Changes to legislation: Finance Act 1998, Cross Heading: Finance Act 1994 (c.9) is up to date with all changes known to be in force on or before 24 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)*

## 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.”.

#### **Commencement Information**

- I1** Sch. 2 para. 8(1)(2) in force and Sch. 2 para. 8(3) in force for specified purposes at 1.10.1998 by [S.I. 1998/2243](#), [art. 2\(2\)\(b\)](#)
- I2** Sch. 2 para. 8(3) in force at 1.9.2008 for specified purposes by [S.I. 2008/2302](#), [arts. 2, 3](#)
- I3** Sch. 2 para. 8(3) in force at 1.6.2009 for specified purposes by [S.I. 2009/1022](#), [arts. 2, 3](#)

- 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, ”.

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(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;
- (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;”.

**Commencement Information**

- I4** Sch. 2 para. 9(1)-(3) in force and Sch. 2 para. 9(4) in force for specified purposes at 1.10.1998 by [S.I. 1998/2243](#), [art. 2\(2\)\(b\)](#)
- I5** Sch. 2 para. 9(4) in force at 1.9.2008 for specified purposes by [S.I. 2008/2302](#), [arts. 2, 3](#)
- I6** Sch. 2 para. 9(4) in force at 1.6.2009 for specified purposes by [S.I. 2009/1022](#), [arts. 2, 3](#)

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, ”.

**Commencement Information**

- I7** Sch. 2 para. 10(a)(b) in force and Sch. 2 para. 10(c) in force for specified purposes at 1.10.1998 by [S.I. 1998/2243](#), [art. 2\(2\)\(b\)](#)
- I8** Sch. 2 para. 10(c) in force at 1.9.2008 for specified purposes by [S.I. 2008/2302](#), [arts. 2, 3](#)
- I9** Sch. 2 para. 10(c) in force at 1.6.2009 for specified purposes by [S.I. 2009/1022](#), [arts. 2, 3](#)

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.”

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