



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 3

FULFILMENT BUSINESSES

53 Offence

- (1) A person who—
 - (a) carries on [^{F1}an imported goods] fulfilment business, and
 - (b) is not an approved person,commits an offence.
- (2) In proceedings for an offence under subsection (1) it is a defence to show that the person did not know, and had no reasonable grounds to suspect, that the person—
 - (a) was carrying on [^{F2}an imported goods] fulfilment business, or
 - (b) was not an approved person.
- (3) A person is taken to have shown the fact mentioned in subsection (2) if—
 - (a) sufficient evidence of that fact is adduced to raise an issue with respect to it, and
 - (b) the contrary is not proved beyond reasonable doubt.
- (4) A person guilty of an offence under this section is liable on summary conviction—
 - (a) in England and Wales, to imprisonment for a term not exceeding [^{F3}the general limit in a magistrates' court], or a fine, or both;
 - (b) in Scotland, to imprisonment for a term not exceeding 12 months, or a fine not exceeding the statutory maximum, or both;
 - (c) in Northern Ireland, to imprisonment for a term not exceeding 6 months, or a fine not exceeding the statutory maximum, or both.
- (5) A person guilty of an offence under this section is liable on conviction on indictment to—
 - (a) imprisonment for a period not exceeding 7 years,

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 53. (See end of Document for details)

- (b) a fine, or
- (c) both.

(6) In relation to an offence committed before [^{F4}2 May 2022] the reference in subsection (4)(a) to [^{F5}the general limit in a magistrates' court] is to be read as a reference to 6 months.

Textual Amendments

- F1** Words in s. 53(1)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 127](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)
- F2** Words in s. 53(2)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 127](#) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)
- F3** Words in s. 53(4)(a) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**
- F4** Words in s. 53(6) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F5** Words in s. 53(6) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**

Modifications etc. (not altering text)

- C1** Ss. 53-55 restricted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **15**; S.I. 2020/1641, reg. 2, **Sch.**
- C2** Ss. 53-55 restricted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Revocation and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/513\)](#), regs. 1, **14**; S.I. 2020/1641, reg. 2, **Sch.**

Commencement Information

- I1** Pt. 3: s. 53 in force at Royal Assent for specified purposes, see s. 59(1)(a)
- I2** S. 53 in force at 1.4.2019 in so far as not already in force by S.I. 2018/298, **reg. 2(1)**

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 53.