
STATUTORY INSTRUMENTS

1995 No. 1046

The Excise Goods (Drawback) Regulations 1995

PART IV

CIVIL PENALTIES

Conduct attracting a civil penalty

14.—(1) If any person who is not an eligible claimant makes a claim for drawback his conduct shall attract a penalty under section 9 of the Finance Act 1994 which shall be calculated by reference to the amount of the drawback claimed.

(2) If any eligible claimant makes a claim for drawback in respect of goods that are not eligible goods his conduct shall attract a penalty under section 9 of the Finance Act 1994 which shall be calculated by reference to the amount of the drawback claimed.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **99**
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Commencement Information

- II** Reg. 14 in force at 1.6.1995, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Drawback) Regulations 1995, PART IV.