



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

General provisions as to revenue traders

117 Execution and distress against revenue traders.

- (1) Where any sum is owing by a revenue trader in respect of any ^{F1}. . . excise duty or of any relevant penalty, all the following things which are in the possession or custody of that trader or of any agent of his or of any other person on his behalf shall be liable to be taken in execution in default of the payment of that sum, that is to say—
- (a) all goods liable to [^{F2}any] excise duty, whether or not that duty has been paid;
 - (b) all materials for manufacturing or producing any such goods; and
 - (c) all apparatus, equipment, machinery, tools, vessels and utensils for, or for preparing any such materials for, such manufacture or production, or by which the trade in respect of which the duty is imposed is carried on.

^{F3}[(1A) In subsection (1) above as it applies in relation to a sum owing by a revenue trader in respect of lottery duty or of a relevant penalty—

- (a) references to goods liable to any excise duty include lottery tickets on the taking of which lottery duty will be chargeable, and
- (b) “the trade in respect of which the duty is imposed” includes any trade or business carried on by the revenue trader that consists of or includes the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable.]

- (2) Subsection (1) above shall also apply in relation to things falling within paragraph (a), (b) or (c) of that subsection which, although they are not still in the possession or

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custody of the trader, an agent of his or other person on his behalf, were in such possession or custody—

- (a) at the time when the ^{F1} . . . excise duty was charged or became chargeable or at any time while it was owing; or
- (b) at the time of the commission of the offence for which the penalty was incurred.

(3) Notwithstanding anything in subsection (1) or (2) above, but subject to subsection (4) below, where the proper officer has taken account of and charged any goods chargeable with [^{F2}any] excise duty and those goods are in the ordinary course of trade sold for full and valuable consideration to a bona fide purchaser and delivered into his possession before the issue of any warrant or process for distress or seizure of the goods, those goods shall not be liable to be seized under this section.

(4) Where any goods have been seized under this section, the burden of proof that the goods are by virtue of subsection (3) above not liable to be so seized shall lie upon the person claiming that they are not so liable.

[^{F4}(4A) This section does not apply for the purposes of levying distress in accordance with regulations under section 51 of the Finance Act 1997 or for the purposes of any execution under section 52 of that Act by diligence.]

(5)

^{F5}(6)

^{F5}(7)

^{F5}(7A)

(8) In this section—

^{F6}
. . .

“relevant penalty” means a penalty incurred under the revenue trade provisions of the customs and excise Acts.

[^{F7}(9) This section shall apply to Scotland subject to the following modifications—

- (a) in subsection (3) for the words from “issue” to the end there shall be substituted the words “granting of a warrant for the recovery of a sum owing by the revenue trader, those goods shall not be liable to be taken in execution under this section.”;
- (b) in subsection (4) for the word “seized” in both places where it occurs there shall be substituted the words “taken in execution”;

^{F8}(c)

^{F8}(d)

^{F8}(e)

^{F8}(f)

^{F8}(10)]

Textual Amendments

F1 Words in s. 117(1)(2)(a)(5) repealed (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 3(1), 82, Sch. 2 para. 5(a), **Sch. 18 Pt. I** Note 2; S.I. 1992/3104, **art. 2(1)**.

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- F2** Words in s. 117(1)(a)(3) substituted (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 3(1), **Sch. 2 para. 5(b)**; S.I. 1992/3104, **art. 2(1)**.
- F3** S. 117(1A) inserted (1.12.1993) by 1993 c. 34, **s. 30(4)** (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**.
- F4** S. 117(4A) inserted (1.7.1997) by 1997 c. 16, **s. 53(1)**; S. I. 1997/1432, **art. 2**
- F5** S. 117(5)-(7A) repealed (1.7.1997) by 1997 c. 16, s. s. 113, Sch. 18 Pt. V(2), Note; S.I. 1997/1433, **art. 2**
- F6** Definition in s. 117(8) repealed (9.12.1992) by Finance (No. 2) Act 1992 (c. 48), ss. 3(1), 82, Sch. 2 para. 5(c), **Sch. 18 Pt. I** Note 2; S.I. 1992/3104, **art. 2(1)**.
- F7** S. 117(9)(10) substituted (S.) for s. 117(9) by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1), **Sch. 6 para. 21** with Sch. 7 para. 5
- F8** S. 117(9)(c)-(f) and subsection (10) repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**; S.I. 1997/1433, **art. 2**

Modifications etc. (not altering text)

- C1** S. 117 amended (1.1.1995) by 1994 c. 9, **s. 18(2)(8)** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with art 4(3))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)