



Customs and Excise Duties (General Reliefs) Act 1979

1979 CHAPTER 3

False statements etc. in connection with reliefs from customs duties

15 False statements etc. in connection with reliefs from customs duties.

(1) If a person—

(a) for the purpose of an application for relief from [^{F1}import duty under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018,]

^{F2}(b)

makes any statement or furnishes any document which is false in a material particular to any government department or to any authority or person on whom functions are conferred by or under [^{F3}Part 1 of that Act], then—

(i) any decision allowing the relief or granting the authorisation applied for shall be of no effect; and

(ii) if the statement was made or the document was furnished knowingly or recklessly, that person shall be guilty of an offence under this section.

(2) A person guilty of an offence under this section shall be liable—

(a) on summary conviction, to a fine not exceeding [^{F4}the prescribed sum][^{F4}£20,000] or to imprisonment for a term not exceeding 3 months, or to both; or

(b) on conviction on indictment, to a fine of any amount or to imprisonment for a term not exceeding 2 years, or to both.

(3) In subsection (2)(a) above “the prescribed sum” means—

^{F5}(a)

(b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F6}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,0 or other sum substituted by order under subsection (4) of that section)].

Changes to legislation: There are currently no known outstanding effects for the Customs and Excise Duties (General Reliefs) Act 1979, Cross Heading: False statements etc. in connection with reliefs from customs duties. (See end of Document for details)

[^{F7}(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984 (£1,0 or other sum substituted by order under Article 17 of that Order).]

(4) References in Parts XI and XII of the ^{M1}Customs and Excise Management Act 1979 to an offence under the customs and excise Acts shall not apply to an offence under this section.

Textual Amendments

- F1** Words in s. 15(1)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 136(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F2** S. 15(1)(b) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 136(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F3** Words in s. 15(1) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 136(c)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F4** Sum in s. 15(2)(a) substituted for words (E.W.) (12.3.2015) by The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 2(4)(a)** (with reg. 5(1))
- F5** S. 15(3)(a) omitted (E.W.) (12.3.2015) by virtue of The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015 (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 2(4)(b)** (with reg. 5(1))
- F6** Words in s. 15(3)(b) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 19**
- F7** S. 15(3)(c) added by S.I. 1984/703, (N.I. 3) Sch. 6 para. 8(b)

Modifications etc. (not altering text)

- C1** S. 15 amended by Finance Act 1985 (c. 54, SIF 40:1), s. 10(6)(e)

Marginal Citations

- M1** 1979 c. 2.

Changes to legislation:

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