

SCHEDULES

SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

PART I

AMENDMENTS OF CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Power to estimate excise duties

7 After section 116 there shall be inserted—

“116A Power to estimate excise duties.

- (1) Where an amount is due on account of any excise duty but the Commissioners are unable to ascertain the amount of the duty properly due because—
 - (a) returns, accounts, records or other documents have not been made, kept, preserved or produced by the occupier of an excise warehouse or a distiller as required by or under the provisions of the customs and excise Acts ; or
 - (b) it appears to the Commissioners that any returns, accounts, records or other documents so made, kept, preserved or produced are incomplete or incorrect,they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.”.