

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Cross Heading: The Customs and Excise Duties (General Reliefs) Act 1979 (c. 3). (See end of Document for details)

## SCHEDULES

### SCHEDULE 1

#### AMENDMENTS RELATING TO EXCISE DUTIES ETC.

##### Commencement Information

- II** Sch. 1 wholly in force; Sch. 1 not in force at Royal Assent see s. 1(8); Sch. 1 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 1, except paras. 9-11, in force insofar as not already in force at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7) Sch. 1 paras. 9-11 in force at 1.6.1993 by S.I. 1993/1341, art. 2, Sch.

##### *The Customs and Excise Duties (General Reliefs) Act 1979 (c. 3)*

- 8 (1) In subsection (3) of section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (power to provide for reliefs in respect of duty and VAT subject to conditions)—
- (a) in paragraph (a), after “applies” there shall be inserted “ and conditions with respect to the conduct in relation to the goods of persons other than the person on whom the relief is conferred and of persons whose identity cannot be ascertained at the time of importation ”; and
  - (b) in paragraph (b), after “including” there shall be inserted “ provisions requiring any person to whom a condition of the relief at any time relates to notify the Commissioners of any non-compliance with the condition and ”.
- (2) After that subsection there shall be inserted the following subsections—
- “(3A) An order under this section may provide, in relation to any relief which under such an order is made subject to a condition, for there to be a presumption that, in such cases as may be described in the order by reference—
    - (a) to the quantity of goods in question; or
    - (b) to any other factor which the Commissioners consider appropriate, the condition is to be treated, unless the Commissioners are satisfied to the contrary, as not being complied with.
  - (3B) An order under this section may provide, in relation to any requirement of such an order for the Commissioners to be notified of non-compliance with a condition to which any relief from payment of any duty of excise is made subject, for goods to be exempt from forfeiture under section 124 of the Customs and Excise Management Act 1979 (forfeiture for breach of certain conditions) in respect of non-compliance with that condition if—
    - (a) the non-compliance is notified to the Commissioners in accordance with that requirement;
    - (b) any duty which becomes payable on those goods by virtue of the non-compliance is paid; and

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(c) the circumstances are otherwise such as may be described in the order.

(3C) If any person fails to comply with any requirement of an order under this section to notify the Commissioners of any non-compliance with a condition to which any relief is made subject-

- (a) he shall be liable, on summary conviction, to a penalty of an amount not exceeding level 5 on the standard scale; and
- (b) the goods in respect of which the offence was committed shall be liable to forfeiture.”

(3) In subsection (4) of that section (definitions), after the definition of “Community relief” there shall be inserted the following definition—

““conduct”, in relation to any person who has or may acquire possession or control of any goods, includes that person’s intentions at any time in relation to those goods;”.

**Commencement Information**

- II** Sch. 1 para. 8 wholly in force; Sch. 1 not in force at Royal Assent see s. 1(8); Sch. 1 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 1, except paras. 9-11, in force insofar as not already in force at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

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