

SCHEDULES

SCHEDULE 1

Section 1.

AMENDMENTS RELATING TO EXCISE DUTIES ETC.

The Customs and Excise Management Act 1979 (c. 2)

1 In section 1(1) of the Customs and Excise Management Act 1979 (interpretation), after the definition of “examination station” there shall be inserted the following definition—

““excise duty point” has the meaning given by section 1 of the Finance (No. 2) Act 1992;”.

2 In section 43 of that Act (duty on imported goods)—

- (a) in subsection (2), for “and (2C)” there shall be substituted “(2C) and (2D)”; and
- (b) after subsection (2C) there shall be inserted the following subsection—

“(2D) Nothing in the provisions of subsections (1) and (2) above or of subsection (6) below or in any exception to any of those provisions made by or under any of sections 44 to 48 below shall have effect for the purposes of any duty of excise chargeable on any goods for which—

- (a) the excise duty point is fixed by regulations under section 1 of the Finance (No. 2) Act 1992; and
- (b) the applicable rate of duty is determined in accordance with subsection (2) of that section.”

3 In section 94 of that Act (deficiency in warehoused goods), after subsection (5) there shall be inserted the following subsection—

- “(6) The preceding provisions of this section so far as they have effect for-
- (a) fixing the excise duty point for any goods chargeable with a duty of excise; or
 - (b) determining the person on whom any liability to pay any such duty is to fall,

shall have effect subject to the provisions of any regulations under section 1 of the Finance (No. 2) Act 1992; and accordingly, the power to make regulations under that section shall include power, for the purposes of, or in connection with, the making of any provision falling within paragraph (a) or (b) above, to modify any of the preceding provisions of this section and the provisions of section 95 below.”

4 In section 95(1) of that Act (application of section 94 to deficiencies in goods removed from warehouses), after “subsection (2) below” there shall be inserted “and to any such regulations as are mentioned in subsection (6) of that section”.

Status: This is the original version (as it was originally enacted).

- 5 In section 96 of that Act (deficiency in certain goods moved by pipeline), after subsection (5) there shall be inserted the following subsection—

“(6) The preceding provisions of this section so far as they have effect for—

- (a) fixing the excise duty point for any goods chargeable with a duty of excise; or
- (b) determining the person on whom any liability to pay any such duty is to fall,

shall have effect subject to the provisions of any regulations under section 1 of the Finance (No. 2) Act 1992; and, accordingly, the power to make regulations under that section shall include power, for the purposes of, or in connection with, the making of any provision falling within paragraph (a) or (b) above, to modify any of the preceding provisions of this section.”

- 6 (1) Subject to sub-paragraph (2) below, section 100H(1) of that Act (liability to duty under REDS regulations) shall have effect—

- (a) with the omission of paragraph (f);
- (b) with the substitution in paragraph (g) for the words from “for the payment” to “liable” of the words “on goods which have been or may be the subject of a transaction involving a registered excise dealer and shipper”; and
- (c) with the substitution of the following paragraph for paragraph (h), that is to say—

“(h) for determining, in relation to goods which are the subject of a transaction involving a registered excise dealer and shipper, the duties of excise chargeable on those goods and the rates of those duties and, in that connection, the method of charging the duties;”.

- (2) Where apart from this sub-paragraph any provisions contained in regulations made by virtue of paragraph (f) or (h) of section 100H(1) of that Act would cease to have effect by virtue of sub-paragraph (1) above, those provisions shall continue in force, notwithstanding that sub-paragraph, as if contained in regulations made under section 1 of this Act and, accordingly, may be revoked, amended or re-enacted by regulations under that section.
- 7 In section 127A(1) of that Act (power to provide for deferred payment of excise duty), after “payment” there shall be inserted “(in accordance, where any requirement to pay the duty takes effect, with that requirement)”.

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—

Status: This is the original version (as it was originally enacted).

“(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
- (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;”.

The Alcoholic Liquor Duties Act 1979 (c. 4)

9 In section 36(2) of the Alcoholic Liquor Duties Act 1979 (charge of duty on beer), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.

10 (1) Subject to sub-paragraph (2) below, paragraph (d) of section 41A(7) of that Act (power to impose liability for beer duty on prescribed persons) shall cease to have effect.

(2) Where apart from this sub-paragraph any provisions contained in regulations made by virtue of paragraph (d) of section 41A(7) of that Act would cease to have effect by virtue of sub-paragraph (1) above, those provisions shall continue in force, notwithstanding that sub-paragraph, as if contained in regulations made under section 1 of this Act and, accordingly, may be revoked, amended or re-enacted by regulations under that section.

Status: This is the original version (as it was originally enacted).

- 11 (1) Subsection (1) of section 49 of that Act (regulations as to the duty on beer) shall have effect with the substitution of the following paragraph for paragraph (e) (power to prescribe matters with respect to charge for beer duty), that is to say—
- “(e) for determining the duty and the rate thereof and, in that connection, prescribing the method of charging the duty;”.
- (2) Where apart from this sub-paragraph any provisions contained in regulations made by virtue of paragraph (e) of section 49(1) of that Act would cease to have effect by virtue of sub-paragraph (1) above, those provisions shall continue in force, notwithstanding that sub-paragraph, as if contained in regulations made under section 1 of this Act and, accordingly, may be revoked, amended or re-enacted by regulations under that section.
- 12 In section 54(1) of that Act (charge of duty on wine), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.
- 13 In section 55(1) of that Act (charge of duty on made-wine), at the end there shall be inserted “and with any regulations under section 1 of the Finance (No. 2) Act 1992”.