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SCHEDULES

SCHEDULE 4

PENALTIES FOR STATUTORY CONTRAVENTIONS

PART I

CONTRAVENTIONS UNDER THE MANAGEMENT ACT

1 The Management Act shall be amended in accordance with the following provisions of this Part of this Schedule.

2 (1) In subsection (6) of section 92 (offence of making alteration in or addition to approved warehouse), for the words from "he shall be liable" onwards there shall be substituted " the making of the alteration or addition shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

(2) For subsection (8) of that section (offence of contravening condition or direction given in connection with the approval of a warehouse) there shall be substituted the following subsection—

"(8) Where any person contravenes or fails to comply with any condition imposed or direction given by the Commissioners under this section, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)."

3 In section 93(6) (offence of failing to comply with any warehousing regulations or with any condition, restriction or requirement imposed under any warehousing regulations), for the words from "he shall be liable" onwards there shall be substituted " his failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

4 In section 100J (offence and forfeiture in the case of a contravention of REDS regulations), for the words from "he shall be liable" onwards there shall be substituted " his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes any provision of any such regulations, or fails to comply with any such condition or restriction, shall be liable to forfeiture. "

5 In section 101(4) (offence of failing to produce licence after being requested to do so)—

(a) for "a reasonable time" there shall be substituted " one month "; and

(b) for the words from "he shall be liable" onwards there shall be substituted " his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

6 (1) In subsection (2) of section 107 (offence of failing to display notice or comply with directions as to the form and manner of a notice), for the words from "he shall be

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liable" onwards there shall be substituted " his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

(2) In subsection (3) of that section (offence of affixing misleading notice), for the words from "he shall be liable" onwards there shall be substituted " his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

7 In section 108(4) (offence of contravening directions in relation to premises etc. entered under the revenue trade provisions), for the words from "he shall be liable" onwards there shall be substituted " his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

8 (1) In subsection (1) of section 111 (using premises or article without having entered them), for the words from "he shall be liable" to the words "and any", in the first place where they occur, there shall be substituted " his use of the premises or article shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any ".

(2) Subsection (2) of that section (fraudulent use of entered premises or article) shall cease to have effect.

9 In section 114(2) (offence of using prohibited substance or liquor), for the words from "he shall be liable" onwards there shall be substituted " his use of that substance or liquor in that manner shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties); but section 10 of that Act (exception for cases of reasonable excuse) shall not apply in relation to conduct attracting a penalty by virtue of this subsection. "

10 (1) In subsection (4) of section 115 (offence of tampering etc. with specimen)—

(a) for "any person other than an officer" there shall be substituted " the revenue trader "; and

(b) for the words from "he shall be liable" onwards there shall be substituted " his doing so shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). "

(2) After that subsection there shall be inserted the following subsection—

"(5) For the purposes of subsection (4) above and without prejudice to section 10(1) of the Finance Act 1994 (exception for cases of reasonable excuse), conduct by an employee of the revenue trader or by any other person entitled to act on the trader's behalf in connection with his trade shall be deemed to be conduct by that trader except in so far as he took all reasonable steps to prevent it."

11 In section 116(3) (offence of failing to pay duty on demand), for the words from "the trader shall" onwards there shall be substituted " the trader's failure to pay the duty on demand shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount of the duty demanded and shall also attract daily penalties. "

12 In section 118G (offences in connection with record keeping etc. by revenue traders), for the words from "he shall be liable" onwards there shall be substituted " his failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, in the case of any failure to keep records, shall also attract daily penalties. "

F1 13 . . . . . .

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Textual Amendments

F1 Sch. 4 para. 13 omitted (1.4.2010) (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(e)(ii)**; S.I. 2009/511, art. 2 (with art. 4)

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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. 16A(2)(g) inserted by 2023 c. 30 Sch. 13 para. 28
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by 2017 c. 32 Sch. 5 para. 1
- Sch. 5 para. 2(1)(pa) inserted by S.I. 2022/109 reg. 4 (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.)