



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Supplemental provisions

18 Consequential modifications of enactments.

- (1) Subject to subsection (2) below, references in the Management Act to a penalty shall not include references to a penalty under this Chapter.
- (2) Section 117 of the Management Act (execution and distress against revenue traders) shall have effect—
 - (a) as if any amount assessed as due from any person by way of a penalty under this Chapter ^{F1} . . . were an amount of excise duty payable by that person; ^{F2} . . .
 - ^{F2}(b)
- (3) Section 127 of the Management Act (determination of disputes as to duties on imported goods) shall cease to have effect; ^{F3} . . .
- ^{F4}(4)
- (5) In section 29A(1)(d) of that Act of 1981 (certificate to be evidence of certain matters), for the words “or estimate made in pursuance of this Act” there shall be substituted “made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994”.
- (6) In section 35(1)(c) of the ^{M1}Finance Act 1993 (certificate to be evidence of certain matters), for the words “in an estimate made under section 116A of the Customs and

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Excise Management Act 1979” there shall be substituted “ in any assessment made under section 12 of the Finance Act 1994 ”.

(7) In section 827 of the Taxes Act 1988 (VAT penalties etc.), after subsection (1) there shall be inserted the following subsection—

“(1A) Where a person is liable to make a payment by way of a penalty under any of sections 8 to 11 of the Finance Act 1994 (penalties relating to excise), that payment shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.”

(8) Subsections (1) [^{F5}and (2)] above shall be without prejudice to section 13(5) above; and subsection (7) above shall have effect in relation to any chargeable period ending after the coming into force of the provision which provides for the imposition of the penalty in question.

Textual Amendments

- F1** Words in s. 18(2)(a) repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F2** S. 18(2)(b) and the preceding word “and” repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F3** Words in s. 18(3) repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, s. 100(2), **Sch. 15**
- F4** S. 18(4) repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F5** Words in s. 18(8) substituted (1.7.1997) by 1997 c. 16, s. 53(4)(9); S.I. 1997/1432, **art. 2**

Modifications etc. (not altering text)

- C1** Pt. 1 Ch. 2 modified (29.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by S.I. 2018/1248, **reg. 29B(8)(a)** (as inserted by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(2)(4), **3(5)**; S.I. 2020/1643, reg. 2, **Sch.**)
- C2** Pt. 1 Ch. 2 modified (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), **8(7)(a)** (with reg. 11); S.I. 2020/1643, reg. 2, **Sch.**
- C3** Pt. 1 applied (with modifications) (31.12.2020) by The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. (EU Exit) Regulations 2020 (S.I. 2020/1624), regs. 1(2), **7**
- C4** Pt. 1 continued (31.12.2020) by The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(2), **3(1)(b)**; S.I. 2020/1643, reg. 2, **Sch.**
- C5** Pt. 1 applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, **Sch. 7 para. 158(5)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 1 para. 10(6) (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 9**)
- C6** Pt. 1 Ch. 2 modified (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), **3(7)(a)** (with reg. 7); S.I. 2020/1643, reg. 2, **Sch.**

Commencement Information

- I1** S. 18 wholly in force at 1.1.1995; s. 18 not in force at Royal Assent see s. 19(1); s. 18(1)(2)(7)(8) in force for certain purposes at 1.11.1994 by S.I. 1994/2679, **art. 2, Sch.**; s. 18 in force at 1.1.1995 insofar as not already in force by S.I. 1994/2679, **art. 3**

Marginal Citations

- M1** 1993 c. 34.

Changes to legislation:

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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.)