

SCHEDULES

SCHEDULE 13

EXCISE DUTIES: COMPLIANCE CHECKS

PART 2

TIME LIMITS

Assessments

- 3 (1) Section 12 of FA 1994 (assessments to excise duty) is amended as follows.
- (2) In subsections (4)(a) and (5), for “three years” substitute “4 years”.
- (3) In subsection (5), for the words from “in the case” to the end substitute “in any case falling within subsection (5A)(a) or (b)”.
- (4) After subsection (5) insert—
- “(5A) The cases are—
- (a) a case involving a loss of duty of excise brought about deliberately by the person assessed (P) or by another person acting on P’s behalf, and
- (b) a case in which P has participated in a transaction knowing that it was part of arrangements of any kind (whether or not legally enforceable) intended to bring about a loss of duty of excise.”
- (5) After subsection (6) insert—
- “(6A) The reference in subsection (5A) to a loss of duty of excise brought about deliberately by P or another person includes a loss that arises as a result of—
- (a) a deliberate inaccuracy in a document given to Her Majesty’s Revenue and Customs by that person, or
- (b) a deliberate failure by that person to comply with an obligation specified in the Table in paragraph 1 of Schedule 41 to the Finance Act 2008 with respect to that duty of excise.”
- (6) Omit subsection (7).
- (7) The amendments made by this paragraph have effect in relation to the making of assessments under section 20AAB(4) of HODA 1979 as to the making of assessments under section 12(1) of FA 1994 (see section 20AAB(5) of HODA 1979).
- 4 In consequence of the amendment made by paragraph 3(6), omit paragraph 22 of Schedule 6 to the Serious Crime Act 2007.
- 5 (1) Section 12A of FA 1994 (other assessments relating to excise duty matters) is amended as follows.

Status: This is the original version (as it was originally enacted).

- (2) In subsections (4)(a) and (6), for “three years” substitute “4 years”.
 - (3) In subsection (6), for the words from “where the assessment” to the end substitute “falling within section 12(5A)(a) or (b)”.
 - (4) After subsection (6) insert—
 - “(7) For the purposes of subsection (6), a reference in section 12(5A) to a loss of duty of excise includes a loss caused by giving relief, allowing a rebate, conferring an entitlement to drawback or repaying an amount that ought not to have been given, allowed, conferred or repaid.”
- 6
- (1) Schedule 4A to BGDA 1981 (unlicensed amusement machines) is amended as follows.
 - (2) In paragraph 2(3)(a), for “three years” substitute “4 years”.
 - (3) In sub-paragraph (5) of paragraph 6—
 - (a) for “three years” substitute “4 years”, and
 - (b) omit “or (7)”.
 - (4) For sub-paragraph (6) of that paragraph substitute—
 - “(6) This sub-paragraph applies where—
 - (a) a loss of amusement machine licence duty is brought about deliberately by the responsible person or anyone acting on the responsible person’s behalf (including a representative), or
 - (b) the responsible person has participated in a transaction knowing that it was part of arrangements of any kind (whether or not legally enforceable) intended to bring about a loss of amusement machine licence duty.”
 - (5) Omit sub-paragraph (7) of that paragraph.

Claims

- 7 In section 137A(4) of CEMA 1979 (recovery of overpaid excise duty), for “three years” substitute “4 years”.
- 8 In Schedule 3 to FA 2001 (excise duty: payments by Commissioners in case of error or delay), in each of the following provisions, for “three years” substitute “4 years”—
 - (a) paragraph 7(1)(d),
 - (b) paragraph 8(1)(e),
 - (c) paragraph 9(1)(g), and
 - (d) paragraph 10(1)(b).