



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Excise and customs duties: general

101 Goods carried as stores

Schedule 21 contains provision about goods shipped or carried as stores on ships or aircraft.

102 Penalties under section 26 of FA 2003: extension to excise duty

(1) In this section—

“dutiabable excise goods” means goods of a class or description subject to any duty of excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods;

“relevant excise rule” means any duty, obligation, requirement or condition imposed by section 78 of CEMA 1979 (customs and excise control of persons entering or leaving the United Kingdom), so far as that section relates to—

- (a) dutiabable excise goods a person has obtained outside the United Kingdom, or
- (b) dutiabable excise goods a person has obtained in the United Kingdom without payment of excise duty,

and in respect of which the person is not entitled to exemption from excise duty by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs).

(2) Sections 26 and 27 and 29 to 41 of FA 2003 (taxes and duties on importation and exportation: penalties) apply in relation to excise duty as they apply in relation to a relevant tax or duty (as defined by section 24(2) of that Act) except that, for this purpose, “relevant rule” in sections 26 and 33 means a relevant excise rule.