

SCHEDULES

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Status: This is the original version (as it was originally enacted).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