



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

General provisions as to revenue traders

116 Payment of excise duty by revenue traders.

- (1) Every revenue trader shall pay any duty of excise payable in respect of his trade at or within such time, at such place and to such person as the Commissioners may direct whether or not payment of that duty has been secured by bond or otherwise.
- (2) If any duty payable is not paid in accordance with subsection (1) above, it shall be paid on demand made by the Commissioners either to the trader personally or by delivering the demand in writing at his place of abode or business.
- (3) If any duty is not paid on demand made under subsection (2) above [^{F1}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.].

Textual Amendments

- F1** Words in s. 116(3) substituted (1.1.1995) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. I para. 11** (with s. 19(3)); S.I. 1994/2679, **art. 3** (with **art. 4(3)**)

Modifications etc. (not altering text)

- C1** S. 116 modified (19.3.1997) by 1997 c. 16, **ss. 12(6)(b), 15**

Status:

Point in time view as at 19/02/2004.

Changes to legislation:

Customs and Excise Management Act 1979, Section 116 is up to date with all changes known to be in force on or before 18 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.