



Tobacco Products Duty Act 1979

1979 CHAPTER 7

8 Charge in cases of default.

- (1) Where the records or returns kept or made by any person in pursuance of regulations under section 2 or 7 above show that any tobacco products or materials for their manufacture are or have been in his possession or under his control, the Commissioners may from time to time require him to account for those products or materials.
- (2) Unless a person required under subsection (1) above to account for any products or materials proves—
 - (a) that duty has been paid or secured under section 7 above in respect of the products or, as the case may be, products manufactured from the materials; or
 - (b) that the products or materials are being or have been otherwise dealt with in accordance with regulations under section 2 or 7 above,the Commissioners may [^{F1}assess an amount as duty due from him] under section 2 above in respect of those products or, as the case may be, in respect of such products as in their opinion might reasonably be expected to be manufactured from those materials [^{F2}, and they may notify him or his representative accordingly].

^{F3}(3)

Textual Amendments

- F1** Words in s. 8(2) substituted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 5(a)**; S.I. 1998/2243, **art. 2(1)**
- F2** Words in s. 8(2) substituted (1.10.1998) by 1998 c. 36, s. 20, **Sch. 2 para. 5(b)**; S.I. 1998/2243, **art. 2(1)**
- F3** S. 8(3) repealed (1.1.1995) by 1994 c. 9, s. 258, **Sch. 26, Pt. III** (with s. 9); S.I. 1994/2679, **art. 3**

Changes to legislation:

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 8.