



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

11 Power of Commissioners with respect to agricultural levies etc.

(1) Notwithstanding that—

- (a) agricultural levies, within the meaning of section 6 of ^{M1} the European Communities Act 1972, which are charged on goods exported from the United Kingdom are, in accordance with subsection (4) of that section, paid to and recoverable by the [^{F1}relevant Minister (within the meaning given by subsection (9) of that section)], and
- (b) payments made by virtue of Community arrangements to which subsection (3) of that section applies are made by that [^{F2}Minister (within the meaning so given)],

proceedings for an offence under the ^{M2}Theft Act 1968, the ^{M3}Theft Act 1978, the ^{M4}Theft Act (Northern Ireland) 1969 [^{F3}, the Theft (Northern Ireland) Order 1978 or the Fraud Act 2006] relating to any such levies or payments may be instituted by the Commissioners.

(2) At the end of Part V of the ^{M5}Customs and Excise Management Act 1979 (control of exportation) there shall be added the following section:—

“68A Offences in relation to agricultural levies.

- (1) Without prejudice to section 11(1) of the Finance Act 1982, if any person is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any agricultural levy chargeable on the export of the goods, he shall be guilty of an offence and may be detained.
- (2) Any person guilty of an offence under this section shall be liable, on summary conviction, to a penalty of three times the value of the goods or £200, whichever is the greater.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Section 11. (See end of Document for details)

- (3) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture.
- (4) In this section “agricultural levy” has the same meaning as in section 6 of the European Communities Act 1972 and the provisions of this section apply notwithstanding that any such levy may be payable to the Intervention Board for Agricultural Produce.”

^{F4}(3)

Textual Amendments

- F1** Words in s. 11(1)(a) substituted (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(a\)\(i\)](#)
- F2** Words in s. 11(1)(b) substituted (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(a\)\(ii\)](#)
- F3** Words in [s. 11\(1\)](#) substituted (15.1.2007) by [Fraud Act 2006 \(c. 35\), s. 15\(1\), Sch. 1 para. 19; S.I. 2006/3200, art. 2](#)
- F4** S. 11(3) repealed (15.11.2001) by [S.I. 2001/3686, reg. 6\(9\)\(b\)](#)

Modifications etc. (not altering text)

- C1** The text of ss. 9(3), 10, 11(2)(3), 12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

- M1** [1972 c. 68.](#)
- M2** [1968 c. 60.](#)
- M3** [1978 c. 31.](#)
- M4** [1969 c. 16 \(N.I.\).](#)
- M5** [1979 c. 2.](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Section 11.