



# Finance Act 1988

## 1988 CHAPTER 39

### PART I

#### CUSTOMS AND EXCISE

##### *Management*

#### **12 Punishment of offences.**

(1) In the following enactments (which provide for the punishment on conviction on indictment of certain offences), namely—

- (a) sections 50(4)(b), 53(9)(b), 63(6)(b), 68(3)(b), 100(4)(b), 159(7)(b) and 170(3)(b) of the <sup>M1</sup>Customs and Excise Management Act 1979;
- (b) sections 10(7)(b), 13(5)(b) and 14(8)(b) of the <sup>M2</sup>Hydrocarbon Oil Duties Act 1979;
- (c) paragraph 16(1)(b) of Schedule 3 to the <sup>M3</sup>Betting and Gaming Duties Act 1981; and

<sup>F1</sup>(d) .....

for the words “2 years” or “two years” there shall be substituted the words “7 years” or “seven years”, as appropriate.

(2) For subsection (2) of section 68A of the Customs and Excise Management Act 1979 there shall be substituted—

“(2) A person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both.”

(3) For subsections (1) and (2) of section 136 of that Act there shall be substituted—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Section 12. (See end of Document for details)*

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“(1) If any person, with intent to defraud Her Majesty, obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which—

- (a) is not lawfully payable or allowable in respect thereof; or
- (b) is greater than the amount so payable or allowable,

he shall be guilty of an offence under this subsection.

(1A) If any person, without such intent as is mentioned in subsection (1) above, does any of the things there mentioned, he shall be guilty of an offence under this subsection.

(2) A person guilty of an offence under subsection (1) above shall be liable—

- (a) on summary conviction, to a penalty of the prescribed sum or of three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 7 years, or to both;

and a person guilty of an offence under subsection (1A) above shall be liable on summary conviction to a penalty of level 3 on the standard scale or three times the amount which was or might have been improperly obtained or allowed, whichever is the greater.” and in subsection (3) of that section, after the words “subsection (1)” there shall be inserted the words “ or (1A) ”.

(4) Paragraph 13 of Schedule 1 <sup>F2</sup> . . . to the <sup>M4</sup>Betting and Gaming Duties Act 1981 shall <sup>F2</sup> . . . be amended as follows—

- (a) in sub-paragraph (3), in paragraph (a), the words from “or, with intent” to “material particular” shall cease to have effect;
- (b) after that paragraph there shall be inserted—
  - “(aa) in that connection, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or”
- (c) in paragraph (ii) of that sub-paragraph, for the words “two years” there shall be substituted the words “ the maximum term ”; and
- (d) after that sub-paragraph there shall be inserted—

“(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.”

<sup>F3</sup>(5) . . . . .

(6) This section has effect in relation to offences committed after the passing of this Act.

#### Textual Amendments

**F1** S. 12(1)(d) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 5

**F2** Words in s. 12(4) repealed (19.3.1997 with effect on 1.10.1997 as mentioned in note 2 of Sch. 18 Pt. II of the repealing Act) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) note 2

**F3** S. 12(5) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 5

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1988, Section 12. (See end of Document for details)*

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**Marginal Citations**

- M1** 1979 c. 2.
- M2** 1979 c. 5.
- M3** 1981 c. 63.
- M4** 1981 c. 63.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 12.