
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1991, SCHEDULE 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

Section 11.

REGISTERED EXCISE DEALERS AND SHIPPERS

After Part VIIIA of the ^{M1}Customs and Excise Management Act 1979 there shall be inserted—

“PART VIIIB

REGISTERED EXCISE DEALERS AND SHIPPERS

Registered excise dealers and shippers.

- 100(G) For the purpose of administering, collecting or protecting the revenues derived from duties of excise, the Commissioners may by regulations under this section (in this Act referred to as “registered excise dealers and shippers regulations)—
- (a) confer or impose such powers, duties, privileges and liabilities as may be prescribed in the regulations upon any person who is or has been a registered excise dealer and shipper; and
 - (b) impose on persons other than registered excise dealers and shippers, or in respect of any goods of a class or description specified in the regulations, such requirements or restrictions as may by or under the regulations be prescribed with respect to registered excise dealers and shippers or any activities carried on by them.
- (2) The Commissioners may approve, and enter in a register maintained by them for the purpose, any revenue trader who applies for registration under this section and who appears to them to satisfy such requirements for registration as they may think fit to impose.
 - (3) In the customs and excise Acts “registered excise dealer and shipper means a revenue trader approved and registered by the Commissioners under this section.
 - (4) The Commissioners may approve and register a person under this section for such periods and subject to such conditions or restrictions as they may think fit or as they may by or under the regulations prescribe.
 - (5) The Commissioners may at any time for reasonable cause revoke or vary the terms of their approval or registration of any person under this section.
 - (6) The regulations may make provision for treating revenue traders as approved and registered under this section in cases where they are members of a group of companies (within the meaning of the regulations) which is approved and registered in accordance with the regulations.

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Registered excise dealers and shippers regulations.

- 100(H) (a) regulating the approval and registration of persons as registered excise dealers and shippers and the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject;
- (b) regulating any activities carried on by or for a registered excise dealer and shipper and, in particular, the importation, exportation, buying, selling, loading, unloading, delivery, movement, holding, deposit, security, treatment or removal of, or the carrying out of operations on, or the effecting of any other transaction relating to, any goods of a class or description subject to a duty of excise;
- (c) authorising a registered excise dealer and shipper to carry out or arrange for the carrying out of any prescribed activity falling within paragraph (b) above in relation to goods chargeable with a duty of excise which has not been paid, but subject to prescribed conditions or restrictions and to prescribed requirements for the payment of the unpaid duty;
- (d) exempting registered excise dealers and shippers from compliance with such provisions made by or under the customs and excise Acts as may be prescribed, or applying such provisions in relation to registered excise dealers and shippers with prescribed modifications or adaptations, or applying in relation to registered excise dealers and shippers such substitute provisions as may be prescribed in place of any such provisions;
- (e) requiring, except as otherwise permitted by the Commissioners, goods which are subject to a duty of excise that has not been paid and which are not consigned to an excise warehouse—
- (i) to be consigned to a registered excise dealer and shipper; and
 - (ii) to be accompanied by such documents in such form and such manner and containing such particulars as may be prescribed;
- (f) imposing on a registered excise dealer and shipper liability for the payment of duties of excise chargeable on any goods or, in prescribed cases, imposing joint and several liability for the payment of any such duties on a registered excise dealer and shipper and some other person specified in the regulations who, if not a registered excise dealer and shipper, would have been liable for their payment apart from this paragraph;
- (g) for securing and collecting any duty of excise for the payment of which a registered excise dealer and shipper is or may be liable;
- (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, the rates of those duties and the persons liable to pay them and the time at which and manner in which payment is to be made and, in that connection, prescribing the method of charging the duties;
- (j) permitting payment of excise duty by a registered excise dealer and shipper to be deferred, subject to compliance with prescribed conditions;
- (k) for relieving registered excise dealers and shippers from liability to pay excise duty on goods in prescribed circumstances;
- (l) for cases where a registered excise dealer and shipper acts as agent for some other person (whether a registered excise dealer and shipper or not);
- (m) requiring registered excise dealers and shippers to keep and make available for inspection such records relating to their activities as such as may be prescribed;
- (n) for goods in the United Kingdom which are liable to a duty of excise which has not been paid to be subject to forfeiture for any breach of—

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- (i) registered excise dealers and shippers regulations, so far as relating to goods chargeable with a duty of excise which has not been paid, or
 - (ii) any condition or restriction imposed by or under any such regulations so far as so relating.
- (2) Registered excise dealers and shippers regulations may make different provision for persons or goods of different classes or descriptions, for different circumstances and for different cases.
- (3) In this section “prescribed means prescribed in registered excise dealers and shippers regulations or prescribed by the Commissioners under any such regulations.

Contravention of regulations etc.

100J If any person contravenes any provision of registered excise dealers and shippers regulations or fails to comply with any condition or restriction which the Commissioners impose upon him under section 100G above or by or under any such regulations, he shall be liable on summary conviction to a penalty of any amount not exceeding level 5 on the standard scale and any goods in respect of which the offence was committed shall be liable to forfeiture.”

Marginal Citations

M1 1979 c. 2.

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