



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Management

11 Revenue traders and registered excise dealers and shippers.

- (1) In section 1 of the ^{M1}Customs and Excise Management Act 1979 (interpretation) in subsection (1), after the definition of “Queen’s warehouse” there shall be inserted—
- “ “registered excise dealer and shipper means a revenue trader approved and registered by the Commissioners under section 100G below;
- “registered excise dealers and shippers regulations means regulations under section 100G below;”.
- (2) In the definition of “revenue trader” in that subsection, in paragraph (a) (person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts) after the words “customs and excise Acts” there shall be inserted the words “or which consists of or includes—
- (i) the buying, selling, importation, exportation, dealing in or handling of any goods of a class or description which is subject to a duty of excise (whether or not duty is chargeable on the goods); or
 - (ii) the financing or facilitation of any such transactions or activities;”.
- (3) Schedule 4 to this Act shall have effect.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1991, Section 11. (See end of Document for details)

.....

Marginal Citations

M1 1979 c. 2.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 11.