



# Finance Act 2003

## 2003 CHAPTER 14

### PART 3

#### TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

##### *Preliminary*

#### **24** **Introductory**

- (1) This Part makes provision for and in connection with the imposition of liability to a penalty where a person—
- (a) engages in any conduct for the purpose of evading any relevant tax or duty, or
  - (b) engages in any conduct by which he contravenes a duty, obligation, requirement or condition imposed by or under legislation relating to any relevant tax or duty.
- (2) For the purposes of this Part “relevant tax or duty” means any of the following—
- (a) customs duty;
  - (b) Community export duty;
  - (c) Community import duty;
  - (d) import VAT;
  - (e) customs duty of a preferential tariff country.
- (3) In this Part—
- “appeal tribunal” means a VAT and duties tribunal;
  - “the Commissioners” means the Commissioners of Customs and Excise;
  - “the Community Customs Code” means Council Regulation 2913/92/EEC establishing the Community Customs Code;
  - “Community export duty” means any of the duties, charges or levies which are export duties within the meaning of the Community Customs Code (as at 9th April 2003, see the definition of “export duties” in Article 4(11) of that Code);

*Status: Point in time view as at 10/07/2003. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 2003, Section 24 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

“Community import duty” means any of the duties, charges or levies which are import duties within the meaning of the Community Customs Code (as at 9th April 2003, see the definition of “import duties” in Article 4(10) of that Code);

“contravene” includes fail to comply with;

“customs duty of a preferential tariff country” includes a reference to any charge imposed by a preferential tariff country and having an equivalent effect to customs duty payable on the importation of goods into the territory of that country;

“demand notice” means a demand notice within the meaning of section 30;

“import VAT” means value added tax chargeable by virtue of section 1(1) (c) of the Value Added Tax Act 1994 (c. 23) (importation of goods from places outside the member States);

“notice” means notice in writing;

“preferential tariff country” means a country outside the European Community which is, or is a member of a group of countries which is, party to an agreement falling within Article 20(3)(d) of the Community Customs Code (preferential tariff agreements with the Community);

“prescribed” means specified in, or determined in accordance with, regulations made by the Treasury;

“relevant rule”, in relation to any relevant tax or duty, has the meaning given by subsection (8) of section 26 (as read with subsection (9) of that section);

“representative”, in relation to any person, means—

- (a) his personal representative,
- (b) his trustee in bankruptcy or interim or permanent trustee,
- (c) any receiver or liquidator appointed in relation to that person or any of his property,

or any other person acting in a representative capacity in relation to that person.

- (4) References in this Part to the Community Customs Code are references to that Code as from time to time amended, whether before or after the coming into force of this Part.
- (5) The Treasury may by order amend this Part for the purpose of replacing any reference to, or to a provision of,—
  - (a) the Community Customs Code, or
  - (b) any instrument referred to in this Part by virtue of an order under this subsection,
 with a reference to, or (as the case may be) to a provision of, a different instrument.
- (6) A statutory instrument containing an order under subsection (5) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.
- (7) Except for this subsection and section 41 (which accordingly come into force on the passing of this Act), this Part comes into force on such day as the Treasury may by order appoint.

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**Commencement Information**

**II** S. 24 partly in force; s. 24(7) in force at 10.7.2003, see s. 24(7)

**Status:**

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**Changes to legislation:**

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