



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER II

APPEALS AND PENALTIES

Supplemental provisions

17 Interpretation.

- (1) Subject to the following provisions of this section, expressions used in this Chapter and in the Management Act have the same meanings in this Chapter as in that Act.
- (2) In this Chapter—
 - “appeal tribunal” shall be construed in accordance with section 7(3) above;
 - “conduct” includes any act, omission or statement;
 - “contravention” includes a failure to comply, and cognate expressions shall be construed accordingly;
 - ^{F1}...
 - ^{F2}“HMRC” means Her Majesty’s Revenue and Customs;]
 - “the Management Act” means the ^{M1}Customs and Excise Management Act 1979;
 - “relevant duty” [^{F3}means any customs duty] or agricultural levy of the [^{F4}European Union] or any duty of excise; and
 - “subordinate legislation” has the same meaning as in the ^{M2}Interpretation Act 1978.
- (3) For the purposes of this Chapter a contravention consisting in a failure to do something at or before a particular time shall be taken to continue after that time until the thing

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is done, and references in this Chapter to the remedying of such a contravention shall be construed accordingly.

- (4) References in this Chapter to a duty of excise do not include references to [^{F5}vehicle] excise duty.

Textual Amendments

- F1** Words in s. 17(2) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 144(a)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F2** Words in s. 17(2) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 204**
- F3** Words in s. 17(2) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(1)(a), **Sch. 7 para. 144(b)** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(a)
- F4** Words in Act substituted (22.4.2011) by The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F5** Word in s. 17(4) substituted (1.9.1994 subject to transitional provisions in Sch. 4 of the amending Act) by 1994 c. 22, ss. 63, 66(1), **Sch. 3 para. 32** (with s. 57(4))

Modifications etc. (not altering text)

- C1** Pt. 1 Ch. 2 modified (29.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by S.I. 2018/1248, **reg. 29B(8)(a)** (as inserted by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(2)(4), **3(5)**; S.I. 2020/1643, reg. 2, **Sch.**)
- C2** Pt. 1 Ch. 2 modified (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), **8(7)(a)** (with reg. 11); S.I. 2020/1643, reg. 2, **Sch.**
- C3** Pt. 1 applied (with modifications) (31.12.2020) by The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. (EU Exit) Regulations 2020 (S.I. 2020/1624), regs. 1(2), **7**
- C4** Pt. 1 continued (31.12.2020) by The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(2), **3(1)(b)**; S.I. 2020/1643, reg. 2, **Sch.**
- C5** Pt. 1 applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, **Sch. 7 para. 158(5)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 1 para. 10(6) (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 9**)
- C6** Pt. 1 Ch. 2 modified (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), **3(7)(a)** (with reg. 7); S.I. 2020/1643, reg. 2, **Sch.**

Commencement Information

- I1** S. 17 wholly in force at 1.1.1995; s. 17 not in force at Royal Assent see s. 19(1); s. 17 in force for certain purposes at 1.11.1994 by S.I. 1994/2679, art. 2, **Sch.**; s. 17 in force at 1.1.1995 insofar as not already in force by S.I. 1994/2679, **art. 3**

Marginal Citations

- M1** 1979 c. 2.
M2 1978 c. 30.

18 Consequential modifications of enactments.

- (1) Subject to subsection (2) below, references in the Management Act to a penalty shall not include references to a penalty under this Chapter.

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- (2) Section 117 of the Management Act (execution and distress against revenue traders) shall have effect—
- (a) as if any amount assessed as due from any person by way of a penalty under this Chapter ^{F6} . . . were an amount of excise duty payable by that person; ^{F7} . . .
- ^{F7}(b)
- (3) Section 127 of the Management Act (determination of disputes as to duties on imported goods) shall cease to have effect; ^{F8} . . .
- ^{F9}(4)
- (5) In section 29A(1)(d) of that Act of 1981 (certificate to be evidence of certain matters), for the words “or estimate made in pursuance of this Act” there shall be substituted “ made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994 ”.
- (6) In section 35(1)(c) of the ^{M3}Finance Act 1993 (certificate to be evidence of certain matters), for the words “in an estimate made under section 116A of the Customs and Excise Management Act 1979” there shall be substituted “ in any assessment made under section 12 of the Finance Act 1994 ”.
- (7) In section 827 of the Taxes Act 1988 (VAT penalties etc.), after subsection (1) there shall be inserted the following subsection—
- “(1A) Where a person is liable to make a payment by way of a penalty under any of sections 8 to 11 of the Finance Act 1994 (penalties relating to excise), that payment shall not be allowed as a deduction in computing any income, profits or losses for any tax purposes.”
- (8) Subsections (1) [^{F10}and (2)] above shall be without prejudice to section 13(5) above; and subsection (7) above shall have effect in relation to any chargeable period ending after the coming into force of the provision which provides for the imposition of the penalty in question.

Textual Amendments

- F6** Words in s. 18(2)(a) repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F7** S. 18(2)(b) and the preceding word “and” repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F8** Words in s. 18(3) repealed (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, s. 100(2), **Sch. 15**
- F9** S. 18(4) repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)**, Note; S.I. 1997/1433, **art. 2**
- F10** Words in s. 18(8) substituted (1.7.1997) by 1997 c. 16, s. 53(4)(9); S.I. 1997/1432, **art. 2**

Commencement Information

- I2** S. 18 wholly in force at 1.1.1995; s. 18 not in force at Royal Assent see s. 19(1); s. 18(1)(2)(7)(8) in force for certain purposes at 1.11.1994 by S.I. 1994/2679, **art. 2**, **Sch.**; s. 18 in force at 1.1.1995 insofar as not already in force by S.I. 1994/2679, **art. 3**

Marginal Citations

- M3** 1993 c. 34.

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19 Commencement of Chapter.

- (1) Subject to section 18(8) above, this Chapter shall come into force on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.
- (2) An order under this section may make such transitional provision and savings as appear to the Commissioners to be appropriate in connection with the bringing into force by such an order of any provision of this Chapter.
- (3) Nothing in any provision of this Chapter shall, in respect of conduct occurring before the coming into force of that provision, impose or affect any liability to any civil or criminal penalty or any liability of goods to forfeiture.

Subordinate Legislation Made

- P1** S. 19 power partly exercised: 1.7.1994 appointed for specified provisions by [S.I. 1994/1690](#), [art. 2](#)
S. 19 power partly exercised: 31.8.1994 appointed for specified provision by [S.I. 1994/2143](#), [art. 2](#)
S. 19 power partly exercised: different dates appointed for specified provisions by [S.I. 1994/2679](#),
[arts. 2, 3](#)

Commencement Information

- I3** S. 19 wholly in force at 1.1.1995; s. 19 not in force at Royal Assent see s. 19(1); s. 19 in force at 1.1.1995 by [S.I. 1994/2679](#), [art. 3](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)