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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997,  
Cross Heading: Assessments in cases of a deficiency in stores. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### ASSESSMENTS FOR EXCISE DUTY PURPOSES

##### *Assessments in cases of a deficiency in stores*

- 2 (1) After subsection (7) of section 61 of the <sup>M1</sup>Customs and Excise Management Act 1979 (duty payable where deficiency or excess deficiency discovered in goods on return of ship or aircraft to United Kingdom) there shall be inserted the following subsection—
- “(7A) No amount of excise duty shall be payable under subsection (7) above unless the Commissioners have assessed that amount as being excise duty due from the master of the ship or the commander of the aircraft and notified him or his representative accordingly.”
- (2) In subsection (8) of that section (duty payable under subsection (7) recoverable as a civil debt) after “duty” there shall be inserted “, other than excise duty, ”.
- (3) After that subsection there shall be inserted the following subsection—
- “(8A) An amount of excise duty assessed as being due under subsection (7A) above shall, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced and subject to any appeal under section 16 of the <sup>M2</sup>Finance Act 1994, be recoverable summarily as a civil debt.”
- (4) In section 1(1) of that Act (interpretation), after the definition of “registered excise dealers and shippers regulations” there shall be inserted—
- ““representative”, in relation to any person from whom the Commissioners assess an amount as being excise duty due, means his personal representative, trustee in bankruptcy or interim or permanent trustee, any receiver or liquidator appointed in relation to him or any of his property or any other person acting in a representative capacity in relation to him;”.

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#### Marginal Citations

- M1** 1979 c. 2.  
**M2** 1994 c. 9.

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Assessments in cases of a deficiency in stores.