
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 6

ASSESSMENTS FOR EXCISE DUTY PURPOSES

Assessments in cases of a deficiency in warehoused goods

- 3 (1) Section 94 of the ^{M1}Customs and Excise Management Act 1979 shall be amended in accordance with sub-paragraphs (2) to (6) below.
- (2) In subsection (3) (power to require payment of duty or repayment of drawback or allowance where warehoused goods are deficient), for the words from “require” to the end there shall be substituted the following paragraphs—
- “(a) require the occupier of the warehouse or the proprietor of the goods to pay immediately any duty, other than excise duty, chargeable or deemed under warehousing regulations to be chargeable on the relevant goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to any drawback or allowance of such duty paid in respect of the relevant goods;
 - (b) assess, as being excise duty due from the occupier of the warehouse or the proprietor of the goods, the excise duty chargeable or deemed under warehousing regulations to be chargeable on the relevant goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to any drawback or allowance of excise duty paid in respect of the relevant goods.”
- (3) After subsection (3) there shall be inserted the following subsection—
- “(3A) Where the Commissioners make an assessment under subsection (3) (b) above they shall notify the person assessed or his representative accordingly.”
- (4) In subsection (4) for “(3)” there shall be substituted “ (3)(a) ”.
- (5) After subsection (4) there shall be inserted the following subsections—
- “(4A) If—
- (a) the occupier of the warehouse or the proprietor of the goods refuses to pay any amount of excise duty to which he has been assessed under subsection (3)(b) above, and
 - (b) the conditions set out in subsection (4B) below are fulfilled,
- he shall be liable on summary conviction to a penalty of double that amount.
- (4B) The conditions are that—

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- (a) the period of forty-five days referred to in section 14(3) of the ^{M2}Finance Act 1994 (period during which review may be required) has expired;
 - (b) on any review under Chapter II of Part I of that Act the Commissioners' decision ("the original decision") in relation to the assessment has been confirmed (or treated as confirmed by virtue of section 15(2) of that Act), or confirmed subject only to a reduction in the amount of duty due under the assessment; and
 - (c) the final result of any further appeal is that the original decision has been confirmed, subject only to any reduction in the amount of duty due under the assessment; and "final result" means the result of the last of any such appeals, against which no appeal may be made (whether because of expiry of time or for any other reason).
- (4C) Where the amount of excise duty due under subsection (3)(b) above is reduced in consequence of a review or appeal, the penalty to which the person assessed is liable under subsection (4A) above shall be a penalty of double the reduced amount."
- (6) After subsection (5) there shall be inserted the following subsection—
- “(5A) In this section “the relevant goods” means the missing goods or the whole or any part of the deficiency, as the Commissioners see fit.”
- (7) In section 95 of that Act (application of section 94 to certain goods in the course of removal from warehouse), in subsection (2)(b) (section 94 to apply with the omission of references in subsections (3) and (4) to the occupier of the warehouse) for “and (4)” there shall be substituted “, (4) and (4A) ”.

Marginal Citations

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

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