

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 4. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 6

#### ASSESSMENTS FOR EXCISE DUTY PURPOSES

##### *Assessments in cases of a deficiency in goods moved by pipe-line*

- 4 (1) Section 96 of the <sup>M1</sup>Customs and Excise Management Act 1979 shall be amended in accordance with sub-paragraphs (2) to (6) below.
- (2) In subsection (2) (power to require payment of unpaid or repaid duty, or repayment of drawback, where goods moved by pipe-line are deficient) for the words from “require” to the end there shall be substituted the following paragraphs—
- “(a) require the owner of the pipe-line or the proprietor of the goods to pay immediately any duty, other than excise duty, unpaid or repaid on the relevant goods or, as the case may be, an amount equal to any drawback of such duty paid on the relevant goods;
- (b) assess, as being excise duty due from the owner of the pipe-line or the proprietor of the goods, the excise duty unpaid or repaid on the relevant goods or, as the case may be, an amount equal to any drawback of excise duty paid on the relevant goods.”
- (3) After subsection (2) there shall be inserted the following subsection—
- “(2A) Where the Commissioners make an assessment under subsection (2) (b) above they shall notify the person assessed or his representative accordingly.”
- (4) In subsection (3) for “(2)” there shall be substituted “ (2)(a) ”.
- (5) After subsection (3) there shall be inserted the following subsections—
- “(3A) If—
- (a) any person refuses to pay any amount of excise duty to which he has been assessed under subsection (2)(b) above, and
- (b) the conditions set out in paragraphs (a) to (c) of section 94(4B) above (exhaustion of opportunities for review and appeal) are fulfilled,
- he shall be liable on summary conviction to a penalty of double that amount.
- (3B) Where the amount of excise duty due under subsection (2)(b) above is reduced in consequence of a review or appeal, the penalty to which the person assessed is liable under subsection (3A) 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.”

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1997, Paragraph 4. (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 1997, Paragraph 4.