

## SCHEDULE 2

Alternative provision as to penalties in cases of disapplication of section 85(1) of the 2012 Act

### **Customs and Excise Duties (General Reliefs) Act 1979 (c.3)**

2.—(1) The Customs and Excise Duties (General Reliefs) Act 1979 is amended as follows.

(2) In section 13 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax)(1), in subsection (3C) (a), for “level 5 on the standard scale” substitute “£20,000”.

(3) In section 13C (offence where relieved goods used, etc, in breach of condition)(2), in subsection (4)(a), for “the statutory maximum” substitute “£20,000”.

(4) In section 15 (false statements etc in connection with reliefs from customs duties)—

- (a) in subsection (2)(a), for “the prescribed sum” substitute “£20,000”;
- (b) omit subsection (3)(a).

#### **Commencement Information**

**II** Sch. 2 para. 2 in force at 12.3.2015, see reg. 1(1)

(1) Section 13(3C) was inserted by the Finance (No.2) Act 1992 (c.48), section 1 and Schedule 1, paragraph 8(2).

(2) Section 13C was inserted by the Finance Act 1989 (c.26), section 28(1).

**Changes to legislation:**

There are currently no known outstanding effects for the The Legal Aid, Sentencing and Punishment of Offenders Act 2012 (Fines on Summary Conviction) Regulations 2015, Paragraph 2.