



**HM Revenue  
& Customs**

European Market Melton Ltd  
36-42 Thorpe End  
Melton Mowbray  
LE13 1RB

**Indv and Small Business Compliance  
CITEX Written Enquiry Team  
S0563  
NEWCASTLE  
NE98 1ZZ**

**Phone** 03000 514998

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**Date** 03 July 2019  
**Our Ref** CFS-1665700

Dear Sir / Madam

**Excise duty pre-assessment notification**

Further to my visit on 29<sup>th</sup> May 2019, where goods seized from European Market Melton Ltd, 36-42 Thorpe End Melton Mowbray LE13 1RB. As you are the tenant of the retail unit and as explained to your staff on the day, the goods were seized as liable to forfeiture.

The goods have been seized under section 139 of the Customs and Excise Management Act 1979.

**CEMA 79 S139**

Pursuant to Section 139(6) of the Customs and Excise Management Act 1979 and paragraph 1 of Schedule 3 there to, you are hereby given notice that, by virtue of the powers contained in the Act, Excise goods have been seized at European Market Melton Ltd 36-42 Thorpe End Melton Mowbray LE13 1RB on 5 June 2018.

As there is no evidence of duty status provided and the duty status of the goods could not be established.

The assessment would be raised for the unpaid Excise Duty under;

- Excise Goods (Holding, Movement and Duty Point) Regulations 2010, under section 10 (1)

The person liable to pay the duty when excise goods are released for consumption by virtue of regulation 6(1)(b) (holding of excise goods outside a duty suspension arrangement) is the person holding the excise goods at that time. (2) Any other person involved in the holding of

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the excise goods is jointly and severally liable to pay the duty with the person specified in paragraph (1).

I propose to raise the assessment for the total excise duty of **£1353** under The Finance Act 1994 S12 (1A). Please see attached duty calculation sheet explaining how this has been calculated. I would invite you to make any representations or provide any further documentation you see fit by **3<sup>rd</sup> August 2019**. If you do not provide any further information you will be sent the appropriate paperwork informing you of the assessment and your right of appeal or how to ask for a review.

I would further add that the issues set out in this letter are of a serious nature and as Excise irregularities have arisen these may be liable to wrongdoing penalties which will be dealt with under separate cover.

At this stage I would like to point out Article 6 of the European Convention on Human Rights (HRA) gives you certain rights when we are considering whether to charge certain types of penalties.

I have included factsheet CC/FS9-The Human Rights Act and penalties for your information. I have also included factsheet CC/FS12-Penalties for VAT and Excise Wrongdoing that were also issued to your employee on the day.

The contents of this letter and the associated schedules in no way prejudice any future action which may be taken by HMRC.

In the meanwhile if you require any further assistance in this matter please do not hesitate to contact me.

If you write to us please address your correspondence to Individuals and Small Business Compliance at the address above. If you don't use the correct address details we may not receive your letter.

Yours sincerely

**S Gadhvi**  
Officer

To find out what you can expect from us and what we expect from you go to **[www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)** and have a look at 'Your Charter'.