SCHEDULE 2A – Supplementary provisions relating to the detention of things as liable to forfeiture Document Generated: 2024-05-26

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Period of detention is up to date with all changes known to be in force on or before 26 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[F1SCHEDULE 2A

SUPPLEMENTARY PROVISIONS RELATING TO THE DETENTION OF THINGS AS LIABLE TO FORFEITURE

Textual Amendments

F1 Sch. 2A inserted (with effect in accordance with s. 226(8) of the amending Act) by Finance Act 2013 (c. 29), s. 226(7)

Modifications etc. (not altering text)

C1 Sch. 2A applied (with modifications) (6.4.2018) by The Soft Drinks Industry Levy (Enforcement) Regulations 2018 (S.I. 2018/264), regs. 1(1), 2, **Sch.** (with regs. 3-5)

Period of detention

- 2 (1) This paragraph applies where a thing is detained.
 - (2) The thing may be detained for 30 days beginning with the day on which the thing is first detained.
 - (3) The thing is deemed to be seized as liable to forfeiture under the customs and excise Acts if its detention ceases to be authorised under this paragraph.]

Changes to legislation:

Customs and Excise Management Act 1979, Cross Heading: Period of detention is up to date with all changes known to be in force on or before 26 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters: Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by 2023 c. 30 s. 110(2)
- s. 119(7) inserted by S.I. 2022/109 reg. 2(3)(f) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by 2023 c. 30 Sch. 13 para. 26(3)