



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XI

#### DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

##### *Forfeiture*

#### **141 Forfeiture of ships, etc. used in connection with goods liable to forfeiture.**

- (1) Without prejudice to any other provision of the Customs and Excise Acts 1979, where any thing has become liable to forfeiture under the customs and excise Acts—
- (a) any [<sup>F1</sup>ship, aircraft,] vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and
  - (b) any other thing mixed, packed or found with the thing so liable,
- shall also be liable to forfeiture.
- (2) Where any [<sup>F2</sup>ship, aircraft,] vehicle or animal has become liable to forfeiture under the customs and excise Acts, whether by virtue of subsection (1) above or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.
- (3) Where any of the following, that is to say—
- (a) any ship not exceeding 100 tons register;
  - [<sup>F3</sup>(aa) any railway vehicle;]
  - (b) any aircraft; or
  - (c) any hovercraft,
- becomes liable to forfeiture under this section by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of

*Status: Point in time view as at 13/09/2018. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 141 is up to date with all changes known to be in force on or before 11 July 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)*

contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and <sup>F4</sup>the master or commander<sup>F4</sup>the vehicle operator shall each be liable on summary conviction to a penalty equal to the value of the ship, aircraft or hovercraft or <sup>F5</sup><sup>F6</sup>level 5 on the standard scale<sup>F5</sup>£20,000<sup>F6</sup>, whichever is the less.

#### Textual Amendments

- F1** Words in s. 141(1)(a) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 105(2)**
- F2** Words in s. 141(2) omitted (13.9.2018 for specified purposes) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 105(3)**
- F3** S. 141(3)(aa) inserted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 105(4)(a)**
- F4** Words in s. 141(3) substituted (13.9.2018 for specified purposes) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 105(4)(b)**
- F5** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **ss. 38, 46** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** and (N.I.) by S.I. 1984/703, (N.I. 3) arts. 5, 6
- F6** S. 141(3): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 5 para. 1** (with reg. 5(1))

#### Modifications etc. (not altering text)

- C1** S. 141 amended by S.I. 1988/1852 (N.I. 19), **art. 4(2)**
- C2** S. 141 extended (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), **s. 1(4)**
- C3** S. 141(3) amended by S.I. 1990/2167, art. 4, **Sch. para. 21**

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**Changes to legislation:**

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