



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XI

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

##### *General provisions as to legal proceedings*

#### **149 Non-payment of penalties, etc.: maximum terms of imprisonment.**

- (1) Where, in any proceedings for an offence under the customs and excise Acts, a magistrates' court in England or Wales or a court of summary jurisdiction in Scotland, in addition to ordering the person convicted to pay a penalty for the offence—
- (a) orders him to be imprisoned for a term in respect of the same offence; and
  - (b) further (whether at the same time or subsequently) orders him to be imprisoned for a term in respect of non-payment of that penalty or default of a sufficient distress to satisfy the amount of that penalty.

the aggregate of the terms for which he is so ordered to be imprisoned shall not exceed 15 months.

[<sup>F1</sup>(1A) In subsection (1)(b) as it applies to a magistrates' court in England or Wales the reference to default of sufficient distress to satisfy the amount of the penalty is a reference to want of sufficient goods to satisfy the amount, within the meaning given by section 79(4) of the Magistrates' Courts Act 1980.]

<sup>F2</sup>(2) .....

- (3) Where, under any enactment for the time being in force in Northern Ireland, a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a penalty, or of the default of a sufficient distress to satisfy the amount of that penalty, for a term in addition and succession to a term of imprisonment imposed for the same offence as the penalty, then in relation to a

*Status: Point in time view as at 10/12/2021. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 149 is up to date with all changes known to be in force on or before 29 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)*

sentence for an offence under the customs and excise Acts the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding 15 months.

#### **Textual Amendments**

- F1** S. 149(1A) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, **Sch. 13 para. 44** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F2** S. 149(2) repealed by [Criminal Justice \(Scotland\) Act 1980 \(c. 62, SIF 39:1\)](#), s. 83(3), **Sch. 8**

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

- C1** S. 149 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), **Sch. 1 para. 8(8)** and [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 39(9)
- C2** S. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78
- C3** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**  
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with [Sch. 13 para. 9](#))  
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**  
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**  
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)  
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- C4** Ss. 144-156 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)
- C5** Ss. 145-155 applied (with effect in accordance with s. 85(1)(b) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **ss. 81**, 85(1)(a); S.I. 2021/1409, regs. 3, 4
- C6** S. 149(1) excluded (25.8.2000) by 2000 c. 6, **ss. 140(3)**, 168(1)

**Status:**

Point in time view as at 10/12/2021. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 149 is up to date with all changes known to be in force on or before 29 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.