



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

150 Incidental provisions as to legal proceedings.

- (1) Where liability for any offence under the customs and excise Acts is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any pecuniary penalty and may be proceeded against jointly or severally as the Commissioners may see fit.
- (2) In any proceedings for an offence under the customs and excise Acts instituted in England, Wales or Northern Ireland, any court by whom the matter is considered may mitigate any pecuniary penalty as they see fit.
- (3) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and excise Acts, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

Modifications etc. (not altering text)

- C1** Ss. 150, 151 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), Sch. 1 para. 8(8), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 39(9), S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C2** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2724](#), [reg. 10\(2\)](#)
Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2725](#), [reg. 6\(2\)](#)
- C3** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2727](#), [reg. 7\(2\)](#)

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 150 is up to date with all changes known to be in force on or before 04 June 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)

- C4** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7), 78.**
- C5** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2).**
- C6** 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. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
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**
ss. 150-155 applied (31.3.2003) by S.I. 2002/868, **reg. 4(4)**

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 150 is up to date with all changes known to be in force on or before 04 June 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.