



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 [^{F1}the Director of Revenue and Customs Prosecutions (in relation to proceedings instituted in England and Wales) or the Commissioners (in relation to proceedings instituted in Scotland or Northern Ireland)] 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.

Textual Amendments

- F1** Words in s. 150(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005](#) (c. 11), s. 53(1), [Sch. 4 para. 25](#); S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 17/02/2011. This version of this provision has been superseded.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 30 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)

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)**
- 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)**
- C7** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)**
- C8** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)**
- C9** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C10** Ss. 150-152(b) applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C11** Ss. 150-152(b) applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C12** Ss. 150-152(b) applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C13** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C14** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C15** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C16** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C17** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C18** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**

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- C19** Ss. 150-155 applied (11.10.2006) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2682\)](#), art. 1(1), **reg. 6(3)**
- C20** Ss. 150-155 applied (11.10.2006) by [The Lebanon \(Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2681\)](#), regs. 1(1), **5(3)**
- C21** S. 150 applied (27.4.2007) by [The Export Control \(North Korea\) Order 2007 \(S.I. 2007/1334\)](#), arts. 1(1), **7(4)**
- C22** S. 150 applied (26.5.2007) by [The Export Control \(Iran\) Order 2007 \(S.I. 2007/1526\)](#), arts. 1(1), **6(4)**
- C23** S. 150 applied (23.4.2008) by [The Export Control \(Burma\) Order 2008 \(S.I. 2008/1098\)](#), arts. 1(1), **11(4)**
- C24** Ss. 150-152 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\)](#), arts. 1, **41(4)**
- C25** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C26** S. 150 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by [The North Korea \(United Nations Sanctions\) \(Amendment\) Order 2009 \(S.I. 2009/3213\)](#), arts. 1(1), **11**)
- C27** S. 150 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C28** Ss. 150, 151 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010 \(S.I. 2010/2978\)](#), arts. 1(1), **15**)
- C29** S. 150 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C30** S. 150 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**

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