



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

151 Application of penalties.

The balance of any sum paid or recovered on account of any penalty imposed under the customs and excise Acts, after paying any such compensation or costs as are mentioned in [^{F1}section 139 of the ^{M1}Magistrates' Courts Act 1980] to persons other than the Commissioners shall, notwithstanding any local or other special right or privilege of whatever origin, be accounted for and paid to the Commissioners or as they direct.

Textual Amendments

F1 Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 177**

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)**
S. 151 excluded (1.9.1994) by 1994 c. 22, **ss. 56(2)**, 66(1) (with s. 57(4))
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)

Status: Point in time view as at 15/11/1996. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 151 is up to date with all changes known to be in force on or before 12 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)

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 (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

Marginal Citations

M1 1980 c. 43.

Status:

Point in time view as at 15/11/1996. This version of this provision has been superseded.

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