



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Status: Point in time view as at 18/03/2011. This version of this provision has been superseded.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 05 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)**
- C6** 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)**
- C7** 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)**
- C8** 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))
- C9** 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)**
- C10** 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)**
- C11** 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)**
- C12** 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)**
- C13** 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)**
- C14** 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)**
- C15** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C16** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C17** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C18** 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)**
- C19** 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)**
- C20** S. 151 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C21** S. 151 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C22** S. 151 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C23** Ss. 150-152 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C24** 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))

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- C25** S. 151 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**)
- C26** S. 151 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C27** 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**)
- C28** S. 151 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C29** S. 151 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C30** S. 151 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**

Marginal Citations

- M1** 1980 c. 43.

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