



# 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 [F1section 139 of the M1Magistrates' 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)

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- 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)**
- C31** S. 151 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C32** S. 151 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C33** S. 151 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C34** S. 151 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C35** S. 151 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C36** S. 151 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C37** S. 151 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C38** S. 151 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C39** S. 151 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C40** S. 151 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C41** S. 151 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C42** S. 151 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C43** S. 151 applied (31.12.2014) by The Export Control (Sudan, South Sudan and Central African Republic Sanctions) Regulations 2014 (S.I. 2014/3258), regs. 1(1), **10(3)**
- C44** S. 151 applied (11.8.2015) by The Export Control (Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations) Order 2015 (S.I. 2015/1546), arts. 1(1), **8(4)**
- C45** S. 151 applied (27.8.2015) by The Export Control (Yemen Sanctions) Regulations 2015 (S.I. 2015/1586), regs. 1(1), **6(3)**
- C46** S. 151 applied (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **16(4)**
- C47** S. 151 applied (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **10(4)**
- C48** S. 151 applied (22.2.2017) by The Export Control (North Korea Sanctions and Iran, Ivory Coast and Syria Amendment) Order 2017 (S.I. 2017/83), arts. 1, **16(4)**
- C49** S. 151 applied (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **9(4)**
- C50** S. 151 applied (with modifications) (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **24(8)-(10)**
- C51** 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)

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**Marginal Citations**

**M1** 1980 c. 43.

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