



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART II

ADMINISTRATION

Commissioners' receipts and expenses

17 Disposal of duties, etc.

- (1) Save for such sums as may be required for any disbursements permitted by section 10 of the ^{M1}Exchequer and Audit Departments Act 1866, all money and securities for money collected or received in Great Britain for or on account of customs or excise shall be paid or remitted to and accounted for by the Bank of England in such manner as the Commissioners may with the approval of the Treasury direct, and shall be placed to the account in the books of the Bank entitled "the General Account of the Commissioners of Customs and Excise".
- (2) The Bank shall deliver to the Commissioners each day a statement in writing of the money or securities for money, if any, received on that day from or on account of the Commissioners, and every statement so delivered shall be deemed to be a sufficient acknowledgement by the Bank of the receipt of the money and securities specified therein.
- (3) Any money and securities for money standing to the credit of the General Account shall be dealt with as provided in section 10 of the Exchequer and Audit Departments Act 1866 [^{F1}subject however, to section 2 of the ^{M2}Isle of Man Act 1979 (payments of Isle of Man share of common duties)].
- (4) All money and securities for money collected or received in Northern Ireland for or on account of—
 - (a) duties of customs or excise on goods imported into or manufactured or produced in Northern Ireland; or

Status: Point in time view as at 01/05/1995. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 17 is up to date with all changes known to be in force on or before 28 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)

- (b) any duties of excise specified in any order of the Treasury for the time being in force under section 37(3) of the ^{M3}Northern Ireland Constitution Act 1973, shall be dealt with as provided in section 10 of the ^{M4}Exchequer and Audit Departments Act 1866.
- (5) Notwithstanding anything in section 10 of the ^{M5}Exchequer and Audit Departments Act 1866 or in subsection (1) above as to the disbursements which may be made out of money collected or received for or on account of customs or excise—
- (a)
- ^{F2}(b) no repayment of sums overpaid in error shall be made unless the claim thereto is made and evidence in support thereof is submitted to the Commissioners within 6 years of the date of the overpayment and the claim is established to the satisfaction of the Commissioners.
- [^{F3}Paragraph (b) above does not apply to a claim for repayment under section 137A below.]
- (6) Any reference in this section to money and securities for money collected or received for or on account of customs or excise or of any duties thereof includes a reference to any sums received under or by virtue of any enactment relating to customs or excise or to those duties by way of pecuniary penalties or the pecuniary proceeds of any forfeiture, costs, or otherwise howsoever.

Textual Amendments

- F1** Words substituted by [Isle of Man Act 1979 \(c. 58\)](#), [Sch. 1 para. 3](#)
- F2** S. 17(5)(a) repealed by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), ss. 17, 187(1), [Sch. 17 Pt. I](#)
- F3** Words in s. 17(5) inserted (1.5.1995) by [1995 c. 4, s. 20\(2\)\(5\)](#), with effect from 1.12.1995 by [S.I. 1995/2892, art. 2](#)

Modifications etc. (not altering text)

- C1** S. 17 extended by [Copyright, Designs and Patents Act 1988 \(c. 48, SIF 67A\)](#), [s. 112\(5\)](#)
- C2** S. 17 applied (31.10.1994) by [1994 c. 26, s. 90\(5\)](#); [S.I. 1994/2550, art. 2](#)

Marginal Citations

- M1** 1866 c. 39.
- M2** 1979 c. 58.
- M3** 1973 c. 36.
- M4** 1866 c. 39.
- M5** 1866 c. 39.

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