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STATUTORY INSTRUMENTS

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**1993 No. 1254**

**The Serbia and Montenegro (United Nations Sanctions) (Isle of Man) Order 1993**

**Forfeiture of aircraft and cargo**

9.—(1) In any case where—

- (a) an aircraft is impounded pursuant to article 6 and, in the case of an aircraft referred to in article 6(6)(a), the Treasury determines that the aircraft has been used in violation of the United Nations resolutions, or
- (b) aircraft cargo is detained by virtue of article 3, and the Treasury determines that the cargo has been carried in violation of the United Nations resolutions,

the Treasury may order that the aircraft or cargo, as the case may be, shall be forfeited to it.

(2) In a case where the Treasury orders that an aircraft or cargo shall be forfeited to it, the Treasury shall secure that the aircraft or cargo is sold for the best price that can reasonably be obtained.

(3) Failure to comply with the requirement in paragraph (2) of this article shall not, after the sale has taken place, be a ground for impugning the validity of the sale.

(4) The proceeds of any sale of an aircraft under this article shall be applied as follows, and in the following order, that is to say—

- (a) in payment of any duty (whether of customs or excise) or value added tax which is chargeable in consequence of the aircraft having been imported into the Isle of Man;
- (b) in payment of the expenses incurred by the Treasury in effecting the forfeiture of the aircraft and its sale;
- (c) in payment of any airport charges and impounding expenses due in respect of the aircraft;
- (d) in payment of any charge in respect of the aircraft which is due by virtue of regulations made under section 73 of the Civil Aviation Act 1982 as it has effect in the Isle of Man;
- (e) subject to article 10 of the 1992 Order, in payment (where necessary pro rata) to or among the person or persons whose interests in the aircraft have been divested by reason of the forfeiture and sale, and in respect of whom it does not appear to the Treasury that he or they have been party or privy to a violation of the United Nations resolutions;
- (f) to the General Revenue of the Isle of Man.

(5) The proceeds of any sale of cargo under this article shall be applied as follows and in the following order, that is to say—

- (a) in payment of any duty (whether of customs or excise) or value added tax which is chargeable in consequence of the cargo having been imported into the Isle of Man;
- (b) in payment of the expenses incurred by the Treasury in effecting the forfeiture of the cargo and its sale;
- (c) in payment of cargo storage charges;
- (d) subject to article 10 of the 1992 Order, in payment (where necessary pro rata) to or among the person or persons whose interests in the cargo have been divested by reason of the

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forfeiture and sale, and in respect of whom it does not appear to the Treasury that he or they have been party or privy to a violation of the United Nations resolutions;

(e) to the General Revenue of the Isle of Man.

(6) For the purposes of this article, forfeiture in the case of an aircraft shall extend to—

(a) the equipment of the aircraft and any stores for use in connection with its operation (being equipment or stores carried in the aircraft); and

(b) any aircraft documents carried in the aircraft;

and any such documents may, if the aircraft is sold by the Treasury, be transferred by it to the purchaser.

(7) The Department shall not commence or continue the detention or proposed sale of any aircraft in pursuance of section 88 of the Civil Aviation Act 1982 as it has effect in the Isle of Man in a case where the Treasury has made an order of forfeiture under this article in relation to that aircraft unless and until that order is set aside under article 10(5)(a).