



Finance Act 2013

2013 CHAPTER 29

PART 6

OTHER PROVISIONS

Powers

227 Penalty instead of forfeiture of larger ships

- (1) Section 143 of CEMA 1979 (penalty in lieu of forfeiture of larger ship where responsible officer is implicated in offence) is amended as follows.
- (2) For subsection (1) (Commissioners' power to impose fine up to £50) substitute—
 - “(1) This section applies where—
 - (a) any ship of 250 or more tons register would, but for section 142, be liable to forfeiture for, or in connection with, any offence under the customs and excise Acts, and
 - (b) in the opinion of the Commissioners, a responsible officer of the ship is implicated either by the officer's own act, or by neglect, in that offence.”
- (3) In subsection (3) (Commissioners' power to bring condemnation proceedings)—
 - (a) for the words from the beginning to the first “they” substitute “ The Commissioners ”, and
 - (b) for “£500” substitute “ £10,000 ”.
- (4) In subsection (4) (power to detain ship pending payment of deposit against fine or condemnation proceedings)—
 - (a) for the words from the beginning to “section, the” substitute “ The ”,
 - (b) for “£50 or, as the case may be, £500” substitute “ £10,000 ”, and
 - (c) omit “their final decision or, as the case may be,”.
- (5) In paragraph (a) of subsection (6) (definition of “responsible officer)—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Section 227. (See end of Document for details)

- (a) after “means” insert “ a person who is, or is acting as, ”,
 - (b) for “or an engineer” substitute “ , an engineer or the bosun ”, and
 - (c) omit the words from “and, in the case of a ship manned” to the end.
- (6) After that subsection insert—
- “(7) If the Treasury consider that there has been a change in the value of money since the Finance Act 2013 was passed or, as the case may be, since the last occasion when the power conferred by this subsection was exercised, they may by order substitute for the sum for the time being specified in subsections (3) and (4) such other sum as appears to them to be justified by the change.
 - (8) An order under subsection (7) may not vary the penalty for any conduct occurring before the coming into force of the order.
 - (9) An order under subsection (7) must be made by statutory instrument.
 - (10) A statutory instrument containing an order under subsection (7) is subject to annulment in pursuance of a resolution of either House of Parliament.”

Changes to legislation:

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