
STATUTORY INSTRUMENTS

1991 No. 2724

**The Customs Controls on Importation
of Goods Regulations 1991**

Supplementary

10.—(1) Section 139 of and Schedule 3 to the Act⁽¹⁾ (detention, seizure and condemnation of goods) shall apply to any goods liable to forfeiture under regulation 8 above as if the goods were liable to forfeiture under the customs and excise Acts.

(2) Sections 144 to 148 and 150 to 155 of the Act⁽²⁾ (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under regulation 8 above and proceedings for such offences or for condemnation of any thing being forfeited under that regulation as they apply in relation to offences and penalties and proceedings for offences or for condemnation under the customs and excise Acts.

(1) The provision as to penalty in section 139(7) was amended by the provisions mentioned in footnote (a) to Regulation 6(2).
(2) Section 147(2) was amended by the Magistrates' Courts Act 1980 (c. 43), section 154 and Schedule 7, paragraph 176; section 147(5) was repealed by the Criminal Justice Act 1982 (c. 48), section 77 and Schedule 14, paragraph 42 and section 78 and Schedule 16; section 151 was amended by the Magistrates' Courts Act 1980, section 154 and Schedule 7, paragraph 177; section 153(4) was inserted by the Finance Act 1981 (c. 35), section 11 and Schedule 8, Part I, paragraph 9.