



Borders, Citizenship and Immigration Act 2009

2009 CHAPTER 11

PART 1

BORDER FUNCTIONS

Other provisions

32 Payment of revenue to the Commissioners

- (1) The Director of Border Revenue must pay money received by way of revenue or security for revenue in the exercise of the Director's customs revenue functions to the Commissioners for Her Majesty's Revenue and Customs.
- (2) The Secretary of State must pay money received by way of revenue in the exercise of the Secretary of State's general customs functions to the Commissioners.
- (3) A payment under subsection (1) or (2) must be made—
 - (a) at such times and in such manner as the Treasury directs, and
 - (b) after deduction of payments in connection with drawback and repayments.
- (4) If the Commissioners think that the funds available to the Director or the Secretary of State may be insufficient to make a payment in connection with drawback or a repayment, the Commissioners may—
 - (a) pay money to the Director or the Secretary of State (as the case may be) to enable the payment or repayment to be made, or
 - (b) make the payment or repayment on behalf of the Director or the Secretary of State (as the case may be).
- (5) Subsection (4) applies whether or not the reason for a deficiency is or may be that an amount has been paid or retained on the basis of an estimate that has proved or may prove to be inaccurate.

Changes to legislation: *Borders, Citizenship and Immigration Act 2009, Section 32 is up to date with all changes known to be in force on or before 14 April 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) View outstanding changes*

- (6) A payment by the Commissioners under that subsection is to be treated for the purposes of the Commissioners for Revenue and Customs Act 2005 (c. 11) as a disbursement of a kind specified in section 44(3) of that Act.
- (7) In this section—
- “repayments” includes—
- (a) payments in respect of actual or deemed credits relating to any tax, duty or levy, and
 - (b) payments of interest (or repayment supplement) on—
 - (i) repayments, or
 - (ii) payments treated as repayments;
- “revenue” means—
- (a) taxes, duties and levies,
 - (b) the proceeds of forfeitures made and penalties imposed under the customs and excise Acts (within the meaning of section 1 of the Customs and Excise Management Act 1979 (c. 2)),
 - (c) a sum paid, or the proceeds of sale, under paragraph 16 of Schedule 3 to that Act, and
 - (d) the proceeds of penalties imposed in accordance with Regulation (EC) No 1889/2005 on controls of cash entering or leaving the [F1European Union] (including penalties imposed under that Regulation as amended from time to time);
- “security for revenue” means any sum paid as security for a tax or duty.

Textual Amendments

- F1** Word in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 54A(3A)(3B) inserted by [2023 c. 37 s. 14](#)