Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Saving for outlying enactments of certain general provisions as to offences is up to date with all changes known to be in force on or before 19 May 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



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

Saving for outlying enactments of certain general provisions as to offences

156 Saving for outlying enactments of certain general provisions as to offences.

- (1) In subsections (2), (3) and (4) below (which reproduce certain enactments not required as general provisions for the purposes of the enactments re-enacted in the Customs and Excise Acts 1979) "the outlying provisions of the customs and excise Acts" means—
 - (a) the ^{M1}Betting and Gaming Duties Act 1972, as for the time being amended; and
 - (b) all other provisions of the customs and excise Acts, as for the time being amended, which were passed before the commencement of this Act and are not re-enacted in the Customs and Excise Acts 1979.
- (2) It is hereby declared that any act or omission in respect of which a pecuniary penalty (however described) is imposed by any of the outlying provisions of the customs and excise Acts is an offence under that provision; and accordingly in this Part of this Act any reference to an offence under the customs and excise Acts includes a reference to such an act or omission.
- (3) Subject to any express provision made by the enactment in question, an offence under any of the outlying provisions of the customs and excise Acts—
 - (a) where it is punishable with imprisonment for a term of 2 years, with or without a pecuniary penalty, shall be punishable either on summary conviction or on conviction on indictment;
 - (b) in any other case, shall be punishable on summary conviction.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Saving for outlying enactments of certain general provisions as to offences is up to date with all changes known to be in force on or before 19 May 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

- [^{F1F2}(4) The maximum term of imprisonment which may be imposed on summary conviction in the sheriff court of an offence under any of the outlying provisions of the customs and excise Acts shall be 6 months.
 - (5) Where, in Scotland, an offence under any of the outlying provisions of the customs and excise Acts is triable only summarily by virtue of subsection (3)(b) above, the penalty for the offence shall be that to which a person was liable on summary conviction of the offence immediately before 29th July 1977 (the date of the passing of the Criminal Law Act ^{M2}1977) subject to any increase by virtue of section 289C(5) of the Criminal Procedure (Scotland) Act ^{M3}1975 or Part IV of the Criminal Justice Act 1982.]

Textual Amendments

- F1 S. 156(4)(5) substituted for s. 156(4) by Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 77, Sch. 14 para. 43(b)
- F2 Words repealed by Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 77, 78, Sch. 14 para. 43(a), Sch. 16

Modifications etc. (not altering text)

C1 Ss. 144-156 applied (with modifications) (6.4.2018) by The Soft Drinks Industry Levy (Enforcement) Regulations 2018 (S.I. 2018/264), regs. 1(1), 2, **Sch.** (with regs. 3-5)

Marginal Citations

- M1 1972 c. 25.
- M2 1977 c. 45(39:3).
- M3 1975 c. 21(39:1).

Changes to legislation:

_

Customs and Excise Management Act 1979, Cross Heading: Saving for outlying enactments of certain general provisions as to offences is up to date with all changes known to be in force on or before 19 May 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. View outstanding changes

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. 95(1A)(1B) inserted by 2023 c. 30 s. 110(2)
- s. 119(7) inserted by S.I. 2022/109 reg. 2(3)(f) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by 2023 c. 30 Sch. 13 para. 26(3)