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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 vehicles and cargo**

8.—(1) In any case where—

- (a) a goods vehicle is impounded pursuant to article 5, and, in the case of a goods vehicle referred to in article 5(4)(a), the Treasury determines that the said vehicle has been used in violation of the United Nations resolutions, or
- (b) cargo carried on a goods vehicle 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 goods vehicle or cargo, as the case may be, shall be forfeited to it.

(2) In a case where the Treasury orders that a goods vehicle or cargo shall be forfeited to it, the Treasury shall secure that the vehicle 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 a goods vehicle 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 goods vehicle having been imported into the Isle of Man;
- (b) in payment of the expenses incurred by the Treasury in effecting the forfeiture of the goods vehicle and its sale;
- (c) in payment of any impounding expenses due in respect of the goods vehicle;
- (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 goods vehicle 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;
- (e) 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 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;

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- (e) to the General Revenue of the Isle of Man.
- (6) For the purposes of this article, forfeiture in the case of a goods vehicle shall extend to—
  - (a) the equipment of the vehicle and any stores for use in connection with its operation (being equipment or stores carried on the vehicle); and
  - (b) any vehicle documents carried on the vehicle;and any such documents may, if the vehicle is sold by the Treasury, be transferred by it to the purchaser.