



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

145 Institution of proceedings.

- (1) Subject to the following provisions of this section, no proceedings for an offence under the customs and excise Acts or for condemnation under Schedule 3 to this Act shall be instituted except by order of the Commissioners.
- (2) Subject to the following provisions of this section, any proceedings under the customs and excise Acts instituted in a magistrates' court, and any such proceedings instituted in a court of summary jurisdiction in Northern Ireland, shall be commenced in the name of an officer.
- (3) Subsections (1) and (2) above shall not apply to proceedings on indictment in Scotland.
- (4) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced under subsection (2) above, those proceedings may be continued by any officer authorised in that behalf by the Commissioners.
- (5) Nothing in the foregoing provisions of this section shall prevent the institution of proceedings for an offence under the customs and excise Acts by order and in the name of a law officer of the Crown in any case in which he thinks it proper that proceedings should be so instituted.
- (6) Notwithstanding anything in the foregoing provisions of this section, where any person has been detained for any offence for which he is liable to be detained under the customs and excise Acts, any court before which he is brought may proceed to

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deal with the case although the proceedings have not been instituted by order of the Commissioners or have not been commenced in the name of an officer.

Modifications etc. (not altering text)

- C1** Ss. 145, 146 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), [Sch. 1 para. 8\(8\)](#), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 39(9), S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C2** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, [reg. 4\(4\)](#)
- C3** S. 145(1)-(4) excluded (31.3.2002) by S.I. 2002/868, [reg. 4\(5\)](#)
- C4** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, [reg. 10\(2\)](#)
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, [reg. 6\(2\)](#)
- C5** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)
- C6** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, [ss. 71\(7\)](#), 78(1).
- C7** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, [reg. 4\(2\)](#).
- C8** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, [Sch. 7 Pt. IV para. 11](#)
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, [ss. 72\(12\)](#), 101(1), [Sch. 13 para. 13](#) (with [Sch. 13 para. 9](#))
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, [Sch. 5 Pt. III para. 17](#)
- C9** S. 145 excluded (1.9.1994) by 1994 c. 22, [ss. 47\(7\)\(a\)](#), 66(1) (with s. 57(4))
S. 145 applied (1.7.1995) (with modifications) by S.I. 1995/1447, [reg. 4\(1\)\(b\)](#)
- C10** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, [reg. 12\(2\)\(3\)](#)
Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, [reg. 12\(2\)](#)
Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, [reg. 4\(4\)\(5\)](#)
S. 145 applied (1.7.1999) by S.I. 1999/1618, [regs. 5\(1\)\(b\)](#), 6
Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, [reg. 4\(4\)](#)
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, [reg. 4\(4\)](#)
Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, [reg. 4\(4\)](#)
Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, [reg. 3\(4\)](#)
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), [Sch. 6 Pt. VIII para. 96](#)
Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, [reg. 12\(2\)](#)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, [Sch. 6 para. 5](#)
- C11** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), [regs. 1\(1\)](#), [4\(4\)](#) (with [reg. 4\(5\)](#))
- C12** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), [regs. 1\(1\)](#), [4\(4\)](#) (with [reg. 4\(5\)](#))
- C13** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), [regs. 1\(1\)](#), [4\(4\)](#) (with [reg. 4\(5\)](#))
- C14** S. 145(1)-(4) excluded (1.3.1995) by S.I. 1995/271, [reg. 12\(3\)](#)
S. 145(1)-(4) excluded (15.11.1996) by S.I. 1996/2721, [reg. 12\(3\)](#)
S. 145(1)-(4) excluded (1.5.1999) by S.I. 1999/1261, [reg. 4\(5\)](#)
S. 145(1)-(4) excluded (14.10.1999) by S.I. 1999/2821, [reg. 4\(5\)](#)
S. 145(1)-(5) excluded (14.10.1999) by S.I. 1999/2822, [reg. 4\(5\)](#)

146 Service of process.

- (1) Any summons or other process issued anywhere in the United Kingdom for the purpose of any proceedings under the customs and excise Acts may be served on the person to whom it is addressed in any part of the United Kingdom without any further endorsement, and shall be deemed to have been duly served—

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- (a) if delivered to him personally; or
 - (b) if left at his last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
 - (c) if left on board any vessel or aircraft to which he may belong or have lately belonged.
- (2) Any summons, notice, order or other document issued for the purposes of any proceedings under the customs and excise Acts, or of any appeal from the decision of the court in any such proceedings, may be served by an officer.

In this subsection “appeal” includes an appeal by way of case stated.

- (3) This section shall not apply in relation to proceedings instituted in the High Court or Court of Session.

Modifications etc. (not altering text)

- C11** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C12** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C13** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C15** Ss. 145, 146 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), Sch. 1 para. 8(8), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. **39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C16** Ss. 145-148 applied (31.3.2002) by [S.I. 2002/868](#), re. 4(4)
- C17** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2724](#), **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2725](#), **reg. 6(2)**
- C18** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2727](#), **reg. 7(2)**
- C19** Ss. 145-152 extended (27.9.1993) by [1993 c. 36](#), **ss. 71(7)**, 78.
- C20** Ss. 144-148, 150-155 applied (23.6.1993) by [S.I. 1993/1353](#), **reg. 4(2)**
- C21** Ss. 145-155 applied (3.5.1994) by [1994 c. 9](#), s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by [1994 c. 23](#), ss. 72(12), 101(1), **Sch. 13 para. 13** (with [Sch. 13 para. 9](#))
Ss. 145-155 applied (29.4.1996) by [1996 c. 8](#), s. 60, **Sch. 5 Pt. III para. 17**
- C22** Ss. 145-148 applied (1.3.1995) by [S.I. 1995/271](#), **reg. 12(2)(3)**
Ss. 145-148 applied (15.11.1996) by [S.I. 1996/2721](#), **reg. 12 (2)**
Ss. 145-148 applied (with modifications) (15.7.1998) by [S.I. 1998/1531](#), **reg. 4(4)**
Ss. 145-148 applied (1.5.1999) by [S.I. 1999/1261](#), **reg. 4(4)**
Ss. 145-148 applied (14.10.1999) by [S.I. 1999/2821](#), **reg. 4(4)**
Ss. 145-148 applied (14.10.1999) by [S.I. 1999/2822](#), **reg. 4(4)**
S. 146 applied (1.7.1999) by [S.I. 1999/1618](#), **regs. 5(1)(b)**, 6
Ss. 145-148 applied (25.5.2000) by [S.I. 2000/1408](#), **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by [2000 c. 17](#), s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 145-148 applied (28.9.2000) by [S.I. 2000/2620](#), **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by [2001 c. 9](#), s. **26(5)**
Ss. 145-155 applied (11.5.2001) by [2001 c. 9](#), s. 28, **Sch. 6 para. 5**
- C23** S. 146 applied (1.7.1995) (with modifications) by [S.I. 1995/1447](#), **reg. 4(1)(b)**
- C24** S. 146(1)(c) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 22**

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[^{F1}146A Time limits for proceedings.

- (1) Except as otherwise provided in the customs and excise Acts, and notwithstanding anything in any other enactment, the following provisions shall apply in relation to proceedings for an offence under those Acts.
- (2) Proceedings for an indictable offence shall not be commenced after the end of the period of 20 years beginning with the day on which the offence was committed.
- (3) Proceedings for a summary offence shall not be commenced after the end of the period of 3 years beginning with that day but, subject to that, may be commenced at any time within 6 months from the date on which sufficient evidence to warrant the proceedings came to the knowledge of the prosecuting authority.
- (4) For the purposes of subsection (3) above, a certificate of the prosecuting authority as to the date on which such evidence as is there mentioned came to that authority's knowledge shall be conclusive evidence of that fact.
- (5) In the application of this section to Scotland—
 - (a) in subsection (2), “proceedings for an indictable offence” means proceedings on indictment;
 - (b) in subsection (3), “proceedings for a summary offence” means summary proceedings.
- (6) In the application of this section to Northern Ireland—
 - (a) “indictable offence” means an offence which, if committed by an adult, is punishable on conviction on indictment (whether only on conviction on indictment, or either on conviction on indictment or on summary conviction);
 - (b) “summary offence” means an offence which, if committed by an adult, is punishable only on summary conviction.
- (7) In this section, “prosecution authority” means the Commissioners and includes, in Scotland, the procurator fiscal.]

Textual Amendments

F1 S. 146A inserted by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), **s. 16(1)(4)**

Modifications etc. (not altering text)

- C11** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C12** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C13** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C25** Ss. 145-148 applied (31.3.2002) by [S.I. 2002/868](#), **reg. 4(4)**
- C26** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2724](#), **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2725](#), **reg. 6(2)**
- C27** Ss. 144-148, 150-155 applied (01.01.1992) by [S.I. 1991/2727](#), **reg. 7(2)**
- C28** Ss. 145-152 extended (27.9.1993) by [1993 c. 36](#), **ss. 71(7)**, 78.
- C29** Ss. 144-148, 150-155 applied (23.6.1993) by [S.I. 1993/1353](#), **reg. 4(2)**
- C30** Ss. 145-155 applied (3.5.1994) by [1994 c. 9](#), s. 64, **Sch. 7 Pt. IV para. 11**

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- Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13**
- Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C31** S. 146A excluded (1.9.1994) by 1994 c. 22, **ss. 47(7), 66(1)** (with s. 57(4))
- C32** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
- Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
- Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
- Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
- Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
- Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
- Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**

147 Proceedings for offences.

(1)

^{F2}(2) Where, in England or Wales, a magistrates' court has begun to inquire into an information charging a person with an offence under the customs and excise Acts as examining justices the court shall not proceed under [^{F3}section 25(3) of the ^{M1}Magistrates' Courts Act 1980] to try the information summarily without the consent of—

- (a) the Attorney General, in a case where the proceedings were instituted by his order and in his name; or
- (b) the Commissioners, in any other case.

(3) In the case of proceedings in England or Wales, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the Crown Court against any decision of a magistrates' court in proceedings for an offence under the customs and excise Acts.

(4) In the case of proceedings in Northern Ireland, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the county court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise Acts.

(5^{F4})

Textual Amendments

- F2** S. 147(1) repealed by Finance Act 1989 (c. 26, SIF 40:1), ss. 16(2)(4), 187(1), **Sch. 17 Pt. I**
- F3** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 176**
- F4** S. 147(5) repealed by Criminal Justice Act 1982 (c. 48, SIF 39:1), s. 77, **Sch. 14 para. 42**

Modifications etc. (not altering text)

- C11** Ss. 145-148 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)** (with reg. 4(5))
- C12** Ss. 145-148 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)** (with reg. 4(5))

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Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions as to legal proceedings is up to date with all changes known to be in force on or before 23 June 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)

- C13** Ss. 145-148 applied (26.2.2004) by **The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432)**, regs. 1(1), **4(4)** (with reg. 4(5))
- C33** Ss. 147, 148 extended by **Car Tax Act 1983 (c. 53, SIF 40:2)**, s. 1(4), Sch. 1 para. 8(8), **Value Added Tax Act 1983 (c. 55, SIF 40:2)**, s. **39(9)**, S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C34** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C35** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C36** Ss. 145-152, extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C37** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C38** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss.145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with s. 57(4))
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C39** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
 Ss. 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
 Ss. 145-148 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
 Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
 Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)(5)**
 Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
 Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

Marginal Citations

M1 1980 c. 43.

148 Place of trial for offences.

- (1) Proceedings for an offence under the customs and excise Acts may be commenced—
- (a) in any court having jurisdiction in the place where the person charged with the offence resides or is found; or
 - (b) if any thing was detained or seized in connection with the offence, in any court having jurisdiction in the place where that thing was so detained or seized or was found or condemned as forfeited; or
 - (c) in any court having jurisdiction anywhere in that part of the United Kingdom, namely—
 - (i) England and Wales,
 - (ii) Scotland, or
 - (iii) Northern Ireland,
 in which the place where the offence was committed is situated.
- (2) Where any such offence was committed at some place outside the area of any commission of the peace, the place of the commission of the offence shall, for the purpose of the jurisdiction of any court, be deemed to be any place in the United Kingdom where the offender is found or to which he is first brought after the commission of the offence.

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- (3) The jurisdiction under subsection (2) above shall be in addition to and not in derogation of any jurisdiction or power of any court under any other enactment.

Modifications etc. (not altering text)

- C11** Ss. 145-148 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C12** Ss. 145-148 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C13** Ss. 145-148 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C40** Ss. 147, 148 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), Sch. 1 para. 8(8), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. **39(9)**, S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C41** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C42** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C43** Ss. 145-52 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C44** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C45** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
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- C46** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)(3)**
Ss 145-148 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
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Ss. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 145-148 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 145-148 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. **26(5)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

149 Non-payment of penalties, etc.: maximum terms of imprisonment.

- (1) Where, in any proceedings for an offence under the customs and excise Acts, a magistrates' court in England or Wales or a court of summary jurisdiction in Scotland, in addition to ordering the person convicted to pay a penalty for the offence—
- orders him to be imprisoned for a term in respect of the same offence; and
 - further (whether at the same time or subsequently) orders him to be imprisoned for a term in respect of non-payment of that penalty or default of a sufficient distress to satisfy the amount of that penalty.

the aggregate of the terms for which he is so ordered to be imprisoned shall not exceed 15 months.

- (2)

Status: Point in time view as at 26/02/2004.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions as to legal proceedings is up to date with all changes known to be in force on or before 23 June 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)

- ^{F5}(3) Where, under any enactment for the time being in force in Northern Ireland, a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a penalty, or of the default of a sufficient distress to satisfy the amount of that penalty, for a term in addition and succession to a term of imprisonment imposed for the same offence as the penalty, then in relation to a sentence for an offence under the customs and excise Acts the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding 15 months.

Textual Amendments

- F5** S. 149(2) repealed by [Criminal Justice \(Scotland\) Act 1980 \(c. 62, SIF 39:1\)](#), s. 83(3), **Sch. 8**

Modifications etc. (not altering text)

- C47** S. 149 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), **Sch. 1 para. 8(8)** and [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 39(9)
- C48** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78
- C49** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, **ss. 72(12)**, 101(1), **Sch. 13 para. 13** (with [Sch. 13 para. 9](#))
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
- C50** S. 149(1) excluded (25.8.2000) by 2000 c. 6, **ss. 140(3)**, 168(1)

150 Incidental provisions as to legal proceedings.

- (1) Where liability for any offence under the customs and excise Acts is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any pecuniary penalty and may be proceeded against jointly or severally as the Commissioners may see fit.
- (2) In any proceedings for an offence under the customs and excise Acts instituted in England, Wales or Northern Ireland, any court by whom the matter is considered may mitigate any pecuniary penalty as they see fit.
- (3) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and excise Acts, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

Modifications etc. (not altering text)

- C51** Ss. 150, 151 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), **Sch. 1 para. 8(8)**, [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. 39(9), S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C52** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C53** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C54** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.

Status: Point in time view as at 26/02/2004.

Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: General provisions as to legal proceedings is up to date with all changes known to be in force on or before 23 June 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)

- C55** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**.
- C56** Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
ss. 150-155 applied (31.3.2003) by S.I. 2002/868, **reg. 4(4)**
- C57** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))

151 Application of penalties.

The balance of any sum paid or recovered on account of any penalty imposed under the customs and excise Acts, after paying any such compensation or costs as are mentioned in [F6 section 139 of the M2 Magistrates' Courts Act 1980] to persons other than the Commissioners shall, notwithstanding any local or other special right or privilege of whatever origin, be accounted for and paid to the Commissioners or as they direct.

Textual Amendments

- F6** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 177**

Modifications etc. (not altering text)

- C57** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), regs. 1(1), **4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), regs. 1(1), **4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), regs. 1(1), **4(4)** (with reg. 4(5))
- C60** Ss. 150, 151 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), Sch. 1 para. 8(8), Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 39(9), S.I. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C61** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C62** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C63** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, ss. 71(7), 78.
- C64** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**

Status: Point in time view as at 26/02/2004.

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S. 151 excluded (1.9.1994) by 1994 c. 22, **ss. 56(2)**, 66(1) (with s. 57(4))
 Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
 Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, reg. 12(2)
 Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, reg. 12(2)
 Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
 Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
 Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
 Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
 Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

Marginal Citations

M2 1980 c. 43.

152 Powers of Commissioners to mitigate penalties, etc.

The Commissioners may, as they see fit—

- (a) stay, sist or compound any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and excise Acts; or
- (b) restore, subject to such conditions (if any) as they think proper, any thing forfeited or seized under those Acts; or
- (c) after judgment, mitigate or remit any pecuniary penalty imposed under those Acts; or
- (d) order any person who has been imprisoned to be discharged before the expiration of his term of imprisonment, being a person imprisoned for any offence under those Acts or in respect of the non-payment of a penalty or other sum adjudged to be paid or awarded in relation to such an offence or in respect of the default of a sufficient distress to satisfy such a sum;

but paragraph (a) above shall not apply to proceedings on indictment in Scotland.

Modifications etc. (not altering text)

- C57** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C65** Ss. 152–155 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), **Sch. 1 para. 8(8)**, [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. **39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C66** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**

Status: Point in time view as at 26/02/2004.

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- C67** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C68** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7), 78.**
- C69** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13, para. 13** (with **Sch. 13 para. 9**)
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 152-155 applied (1.7.1995) by S.I. 1995/1447, **reg. 4(1)(b)**
Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b), 6**
Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

153 Proof of certain documents.

- (1) Any document purporting to be signed either by one or more of the Commissioners, or by their order, or by any other person with their authority, shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to be so signed.
- (2) Without prejudice to subsection (1) above, the ^{M3}Documentary Evidence Act 1868 shall apply in relation to—
- (a) any document issued by the Commissioners;
 - (b) any document issued before 1st April 1909, by the Commissioners of Customs or the Commissioners of Customs and the Commissioners of Inland Revenue jointly;
 - (c) any document issued before that date in relation to the revenue of excise by the Commissioners of Inland Revenue,
- as it applies in relation to the documents mentioned in that Act.
- (3) That Act shall, as applied by subsection (2) above, have effect as if the persons mentioned in paragraphs (a) to (c) of that subsection were included in the first column of the Schedule to that Act, and any of the Commissioners or any secretary or assistant secretary to the Commissioners were specified in the second column of that Schedule in connection with those persons.
- [^{F7}(4) A photograph of any document delivered to the Commissioners for any customs or excise purpose and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.]

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Textual Amendments

F7 S. 153(4) inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, **Sch. 8 Pt. I para. 9**

Modifications etc. (not altering text)

- C57** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C70** Ss. 152–155 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), **Sch. 1 para. 8(8)**, [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. **39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C71** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C72** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C73** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b)**, 6
Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
Ss. 152-155 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. **26(5)**
Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**

Marginal Citations

M3 1868 c. 37.

154 Proof of certain other matters.

- (1) An averment in any process in proceedings under the customs and excise Acts—
- (a) that those proceedings were instituted by the order of the Commissioners; or
 - (b) that any person is or was a Commissioner, officer or constable, or a member of Her Majesty's armed forces or coastguard; or
 - (c) that any person is or was appointed or authorised by the Commissioners to discharge, or was engaged by the orders or with the concurrence of the Commissioners in the discharge of, any duty; or

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- (d) that the Commissioners have or have not been satisfied as to any matter as to which they are required by any provision of those Acts to be satisfied; or
 - (e) that any ship is a British ship; or
 - (f) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,
- shall, until the contrary is proved, be sufficient evidence of the matter in question.
- (2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—
- (a) any duty has been paid or secured in respect of any goods; or
 - (b) any goods or other things whatsoever are of the description or nature alleged in the information, writ or other process; or
 - (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft; or
 - (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne; or
 - (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported; or
 - (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Commissioners, a law officer of the Crown or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the customs and excise Acts, the burden of proof shall lie upon the other party to the proceedings.

Modifications etc. (not altering text)

- C57** Ss. 150-155 applied (6.2.2004) by [The Democratic Republic of Congo \(Financing and Financial Assistance and Technical Advice, Assistance and Training\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/221\)](#), regs. 1(1), **4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by [The Sudan \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/373\)](#), regs. 1(1), **4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by [The Liberia \(Technical Assistance and Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/432\)](#), regs. 1(1), **4(4)** (with reg. 4(5))
- C74** Ss. 152–155 extended by [Car Tax Act 1983 \(c. 53, SIF 40:2\)](#), s. 1(4), [Sch. 1 para. 8\(8\)](#), [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), s. **39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C75** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C76** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C77** S. 154 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C78** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, **ss. 72(12)**, 101(1), **Sch. 13 para. 13** (with [Sch. 13 para. 9](#))
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**
Ss. 150-155 applied (15.11.1996) by S.I. 1996/2721, **reg. 12(2)**
Ss. 150-155 applied (1.5.1999) by S.I. 1999/1261, **reg. 4(4)**
Ss. 150-155 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**

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- Ss. 150-155 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1999) by S.I. 1999/1618, **regs. 5(1)(b), 6**
 Ss. 150-155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
 Ss. 152-155 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
 Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
 Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
 Ss. 150-155 applied (28.9.2000) by S.I. 2000/2620, **reg. 12(2)**
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
 Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
 Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
C79 S. 154(2) modified by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(9)** and Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**
C80 S. 154(2) amended by S.I. 1990/2167, art. 4, **Sch. para. 23**
 S. 154(2) applied (17.3.2000) by S.I. 1992/3155, **art. 3A(6)** (as inserted (17.3.2000) by S.I. 2000/426, art. 3, **Sch. 1 para. 9**)

155 Persons who may conduct proceedings.

- (1) Any officer or any other person authorised in that behalf by the Commissioners may, although he is not a barrister, advocate or solicitor, conduct any proceedings before any magistrates' court in England or Wales or court of summary jurisdiction in Scotland or Northern Ireland or before any examining justices, being proceedings under any enactment relating to an assigned matter or proceedings arising out of the same circumstances as any proceedings commenced under any such enactment, whether or not the last mentioned proceedings are persisted in.
- (2) Any person who has been admitted as a solicitor and is employed by the Commissioners may act as a solicitor in any proceedings in England, Wales or Northern Ireland relating to any assigned matter notwithstanding that he does not hold a current practising certificate.

Modifications etc. (not altering text)

- C57** Ss. 150-155 applied (6.2.2004) by The Democratic Republic of Congo (Financing and Financial Assistance and Technical Advice, Assistance and Training) (Penalties and Licences) Regulations 2004 (S.I. 2004/221), **regs. 1(1), 4(4)**
- C58** Ss. 150-155 applied (19.2.2004) by The Sudan (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/373), **regs. 1(1), 4(4)**
- C59** Ss. 150-155 applied (26.2.2004) by The Liberia (Technical Assistance and Financing and Financial Assistance) (Penalties and Licences) Regulations 2004 (S.I. 2004/432), **regs. 1(1), 4(4)** (with reg. 4(5))
- C81** Ss. 152-155 extended by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(8)**, Value Added Tax Act 1983 (c. 55, SIF 40:2), **s. 39(9)**, S.I. 1987/1521, reg. 3(2)(b); 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- C82** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2724, **reg. 10(2)**
 Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2725, **reg. 6(2)**
- C83** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C84** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
 Ss. 145-155 applied (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. IV para. 11**
 Ss. 145-155 applied (with modifications) (1.9.1994) by 1994 c. 23, ss. 72(12), 101(1), **Sch. 13 para. 13** (with **Sch. 13 para. 9**)
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
 Ss. 150-155 applied (1.3.1995) by S.I. 1995/271, **reg. 12(2)**

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- Ss. 150-155 applied (25.5.2000) by S.I. 2000/1408, **reg. 3(4)**
- Ss. 145-155 applied (28.7.2000) by 2000 c. 17, s. 30(1), **Sch. 6 Pt. VIII para. 96**
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- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 26(5)
- Ss. 145-155 applied (11.5.2001) by 2001 c. 9, s. 28, **Sch. 6 para. 5**
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