



# 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 [<sup>F1</sup>except—
  - (a) by or with the consent of [<sup>F2</sup>the Director of Public Prosecutions], or
  - (b) by order of, or with the consent of, the Commissioners for Her Majesty's Revenue and Customs.]
- (2) Subject to the following provisions of this section, any proceedings under the customs and excise Acts instituted [<sup>F3</sup>by order of the Commissioners] in a magistrates' court, and any such proceedings instituted [<sup>F3</sup>by order of the Commissioners] in a court of summary jurisdiction in Northern Ireland, shall be commenced in the name of an officer [<sup>F4</sup>of Revenue and Customs] .
- (3) Subsections (1) and (2) above shall not apply to proceedings on indictment in Scotland.
- <sup>F5</sup>(4) .....
- (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.

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- (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 deal with the case although the proceedings have not been instituted [F6 in accordance with this section. ] .

#### Textual Amendments

- F1** Words in s. 145(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 23\(a\)](#); S.I. 2005/1126, art. 2(2)(h)
- F2** Words in s. 145(1)(a) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\), art. 1\(1\), Sch. 2 para. 2\(a\)](#)
- F3** Words in s. 145(2) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 23\(b\)\(i\)](#); S.I. 2005/1126, art. 2(2)(h)
- F4** Words in s. 145(2) inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 23\(b\)\(ii\)](#); S.I. 2005/1126, art. 2(2)(h)
- F5** S. 145(4) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 23\(c\), Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)
- F6** Words in s. 145(6) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 23\(d\)](#); S.I. 2005/1126, art. 2(2)(h)

#### 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](#)

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- 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** Ss. 145-148 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)** (with art. 11(3))
- C15** Ss. 145-148 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C16** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C17** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C18** S. 145 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C19** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C20** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C21** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C22** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C23** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C24** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C25** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C26** S. 145 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C27** S. 145 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C28** S. 145 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C29** S. 145 applied (with modifications) (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)(5)**
- C30** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C31** S. 145 applied by SI 2009/1749, art. 13(3)(4) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C32** S. 145 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C33** S. 145 applied by S.I. 2009/886, art. 11(3)(4) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C34** S. 145 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C35** S. 145 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C36** S. 145 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C37** S. 145 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**

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- C38** S. 145 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C39** S. 145 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C40** S. 145 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C41** S. 145 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C42** S. 145 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C43** S. 145 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C44** S. 145 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C45** S. 145 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C46** S. 145 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C47** S. 145 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C48** S. 145 excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 1(7)**; S.I. 2014/797, art. 2
- C49** S. 145 excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 2(6)**; S.I. 2014/797, art. 2
- C50** S. 145 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C51** S. 145 applied (31.12.2014) by The Export Control (Sudan, South Sudan and Central African Republic Sanctions) Regulations 2014 (S.I. 2014/3258), regs. 1(1), **10(3)**
- C52** S. 145 applied (11.8.2015) by The Export Control (Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations) Order 2015 (S.I. 2015/1546), arts. 1(1), **8(4)**
- C53** 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)**
- C54** S. 145(1)-(4) restricted (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **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—
- (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.

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- (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))
- C14** Ss. 145-148 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)** (with art. 11(3))
- C15** Ss. 145-148 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C16** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C17** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C19** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C20** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C21** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C22** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C23** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C24** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C25** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C30** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C55** 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)
- C56** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, re. 4(4)
- C57** 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)**
- C58** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C59** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C60** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**

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- C61** 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**
- C62** 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**
- C63** S. 146 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(b)**
- C64** S. 146 applied (1.7.2004) by **The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473)**, regs. 1, **7(1)(b)** (with reg. 2(3))
- C65** S. 146 applied (27.4.2007) by **The Export Control (North Korea) Order 2007 (S.I. 2007/1334)**, arts. 1(1), **7(4)**
- C66** S. 146 applied (26.5.2007) by **The Export Control (Iran) Order 2007 (S.I. 2007/1526)**, arts. 1(1), **6(4)**
- C67** S. 146 applied (23.4.2008) by **The Export Control (Burma) Order 2008 (S.I. 2008/1098)**, arts. 1(1), **11(4)**
- C68** Ss. 146-148 applied (6.4.2009) by **The Export Control Order 2008 (S.I. 2008/3231)**, arts. 1, **41(4)**
- C69** S. 146 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by **The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213)**), arts. 1(1), **11**
- C70** S. 146 applied (20.2.2010) by **The Export Control (Guinea) Order 2010 (S.I. 2010/364)**, arts. 1(1), **7(4)**
- C71** Ss. 146, 146A applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by **The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978)**), arts. 1(1), **15**
- C72** S. 146 applied (17.2.2011) by **The Export Control (Liberia) Order 2011 (S.I. 2011/145)**, arts. 1(1), **6(4)**
- C73** S. 146 applied (17.2.2011) by **The Export Control (Somalia) Order 2011 (S.I. 2011/146)**, arts. 1(1), **5(4)**
- C74** S. 146 applied (18.3.2011) by **The Export Control (Libya) Order 2011 (S.I. 2011/825)**, arts. 1(1), **7(4)**
- C75** S. 146 applied (25.5.2011) by **The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304)**, arts. 1(1), **7(4)**
- C76** S. 146 applied (13.6.2011) by **The Export Control (Iran) Order 2011 (S.I. 2011/1297)**, arts. 1, **14(4)** (with art. 4)
- C77** S. 146 applied (13.6.2011) by **The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296)**, arts. 1(1), **6(4)**
- C78** S. 146 applied (5.9.2011) by **The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010)**, arts. 1(1), **7(4)**
- C79** S. 146 applied (30.11.2011) by **The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649)**, regs. 1(1), **8(3)**
- C80** S. 146 applied (30.12.2011) by **The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925)**, regs. 1(1), **7(3)**
- C81** S. 146 applied (5.4.2012) by **The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810)**, arts. 1(1), **15(4)**
- C82** S. 146 applied (1.6.2012) by **The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243)**, arts. 1(1), **19(4)**
- C83** S. 146 applied (28.8.2013) by **The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964)**, arts. 1(1), **9(4)**

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- C84** S. 146 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C85** S. 146 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C86** S. 146 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C87** S. 146 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C88** S. 146 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**
- C89** S. 146(1)(c) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 22**

### [<sup>F7</sup>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”
  - [<sup>F8</sup>(a) in England and Wales, means [<sup>F9</sup>the Director of Public Prosecutions],
  - (b) in Scotland, means the Commissioners or the procurator fiscal, and
  - (c) in Northern Ireland, means the Commissioners.]]

#### Textual Amendments

- F7** S. 146A inserted by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), s. **16(1)(4)**
- F8** S. 146A(7)(a)(b)(c) substituted for words (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 24**; [S.I. 2005/1126](#), art. 2(2)(h)

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- F9** Words in s. 146A(7)(a) substituted (27.3.2014) by [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 2 para. 2\(b\)](#)

**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))
- C14** Ss. 145-148 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\)](#), arts. 1, [11\(2\)](#) (with art. 11(3))
- C15** Ss. 145-148 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, [21\(4\)](#)
- C16** Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), arts. 1(1), [12\(2\)](#)
- C17** Ss. 145-148 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\)](#), regs. 1(1), [4\(4\)](#)
- C19** Ss. 145-148 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\)](#), arts. 1(1), [5\(4\)](#)
- C20** Ss. 145-148 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\)](#), arts. 1(1), [7\(3\)](#)
- C21** Ss. 145-148 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\)](#), arts. 1(1), [6\(3\)](#)
- C22** Ss. 145-148 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\)](#), arts. 1(1), [7\(3\)](#)
- C23** Ss. 145-148 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\)](#), regs. 1(1), [6\(3\)](#)
- C24** Ss. 145-148 applied (11.10.2006) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2682\)](#), art. 1(1), [reg. 6\(3\)](#)
- C25** Ss. 145-148 applied (11.10.2006) by [The Lebanon \(Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2681\)](#), regs. 1(1), [5\(3\)](#)
- C30** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), [Sch. 17 para. 3](#); S.I. 2009/3074, art. 2(q))
- C68** Ss. 146-148 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\)](#), arts. 1, [41\(4\)](#)
- C71** Ss. 146, 146A applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010 \(S.I. 2010/2978\)](#), arts. 1(1), [15](#))
- C90** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, [reg. 4\(4\)](#)
- C91** 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\(2\)](#)
- C92** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)
- C93** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, [ss. 71\(7\)](#), 78.
- C94** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, [reg. 4\(2\)](#)
- C95** 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](#)  
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, [Sch. 5 Pt. III para. 17](#)
- C96** S. 146A excluded (1.9.1994) by 1994 c. 22, [ss. 47\(7\)](#), 66(1) (with s. 57(4))
- C97** Ss. 145-148 applied (1.3.1995) by S.I. 1995/271, [reg. 12\(2\)\(3\)](#)



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- 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**
- C98** S. 146A applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C99** S. 146A applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C100** S. 146A applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C101** S. 146A applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C102** S. 146A applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C103** S. 146A applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C104** S. 146A applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C105** S. 146A applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C106** S. 146A applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C107** S. 146A applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C108** S. 146A applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C109** S. 146A applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C110** S. 146A applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C111** S. 146A applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C112** S. 146A applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C113** S. 146A applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C114** S. 146A applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C115** S. 146A applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C116** S. 146A applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C117** S. 146A excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 2(6)**; S.I. 2014/797, art. 2
- C118** S. 146A excluded (1.4.2014) by HGV Road User Levy Act 2013 (c. 7), s. 21(1), **Sch. 2 para. 1(7)**; S.I. 2014/797, art. 2
- C119** S. 146A applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**

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- C120** S. 146A applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C121** S. 146A applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**

## 147 Proceedings for offences.

- <sup>F10</sup>(1) .....
- (2) [<sup>F11</sup>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 [<sup>F12</sup>section 25(3) of the 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) <sup>F13</sup> .....

### Textual Amendments

- F10** S. 147(1) repealed by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), ss. 16(2)(4), 187(1), **Sch. 17 Pt. I**
- F11** S. 147(2) repealed (18.6.2012 for specified purposes, 5.11.2012 for specified purposes, 28.5.2013 for specified purposes) by [Criminal Justice Act 2003 \(c. 44\)](#), s. 336(3)(4), **Sch. 3 para. 50, Sch. 37 Pt. 4**; [S.I. 2012/1320](#), art. 4(1)(c)(d)(2)(3) (with art. 5) (see [S.I. 2012/2574](#), art. 4(2) and [S.I. 2013/1103](#), art. 4); [S.I. 2012/2574](#), art. 2(2)(3)(c)(d), **Sch.** (with arts. 3, 4) (as amended (4.11.2012) by [S.I. 2012/2761](#), art. 2) (with [S.I. 2013/1103](#), art. 4); [S.I. 2013/1103](#), art. 2(1)(c)(d)(2)(3) (with arts. 3, 4)
- F12** Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\)](#), s. 154, **Sch. 7 para. 176**
- F13** 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))
- 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** Ss. 145-148 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\)](#), arts. 1, **11(2)** (with art. 11(3))
- C15** Ss. 145-148 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, **21(4)**

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- C16** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C17** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C19** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C20** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C21** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C22** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C23** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C24** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C25** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C30** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C68** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C122** 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)
- C123** 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)**
- C124** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C125** Ss. 145-152, extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C126** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C127** 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**
- C128** 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)**
- C129** S. 147 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C130** S. 147 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C131** S. 147 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C132** S. 147 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)

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- C133** S. 147 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C134** Ss. 147, 148 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010 \(S.I. 2010/2978\)](#)), arts. 1(1), **15**)
- C135** S. 147 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C136** S. 147 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C137** S. 147 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**
- C138** S. 147 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1304\)](#), arts. 1(1), **7(4)**
- C139** S. 147 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1296\)](#), arts. 1(1), **6(4)**
- C140** S. 147 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **14(4)** (with art. 4)
- C141** S. 147 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **7(4)**
- C142** S. 147 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011 \(S.I. 2011/2649\)](#), regs. 1(1), **8(3)**
- C143** S. 147 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/2925\)](#), regs. 1(1), **7(3)**
- C144** S. 147 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **15(4)**
- C145** S. 147 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C146** S. 147 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C147** S. 147 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C148** S. 147 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C149** S. 147 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C150** S. 147 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C151** S. 147 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**

## 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.

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- (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.
- (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))
- C14** Ss. 145-148 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)** (with art. 11(3))
- C15** Ss. 145-148 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C16** Ss. 145-148 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C17** Ss. 145-148 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C19** Ss. 145-148 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C20** Ss. 145-148 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C21** Ss. 145-148 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C22** Ss. 145-148 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C23** Ss. 145-148 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C24** Ss. 145-148 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C25** Ss. 145-148 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C30** Ss. 145-148 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C68** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C134** Ss. 147, 148 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C152** 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)
- C153** 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)**
- C154** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**

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- C155** Ss. 145-52 extended (27.9.1993) by 1993 c. 36, **ss. 71(7), 78.**
- C156** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C157** 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**  
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C158** 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)**  
 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)**
- C159** S. 148 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C160** S. 148 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C161** S. 148 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C162** S. 148 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C163** S. 148 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C164** S. 148 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C165** S. 148 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C166** S. 148 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C167** S. 148 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C168** S. 148 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C169** S. 148 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C170** S. 148 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C171** S. 148 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C172** S. 148 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C173** S. 148 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C174** S. 148 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C175** S. 148 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C176** S. 148 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C177** S. 148 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**

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- C178** S. 148 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C179** S. 148 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C180** S. 148 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(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—
- (a) orders him to be imprisoned for a term in respect of the same offence; and
  - (b) 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.

[<sup>F14</sup>(1A) In subsection (1)(b) as it applies to a magistrates' court in England or Wales the reference to default of sufficient distress to satisfy the amount of the penalty is a reference to want of sufficient goods to satisfy the amount, within the meaning given by section 79(4) of the Magistrates' Courts Act 1980.]

<sup>F15</sup>(2) .....

- (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

**F14** S. 149(1A) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, **Sch. 13 para. 44** (with s. 89); [S.I. 2014/768](#), art. 2(1)(b)

**F15** 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)

**C181** 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)**

**C182** S. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7), 78**

**C183** 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**

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**C184** 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 [<sup>F16</sup>[<sup>F17</sup>the Director of Public Prosecutions] (in relation to proceedings instituted in England and Wales) or the Commissioners (in relation to proceedings instituted in Scotland or Northern Ireland).] 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.

### Textual Amendments

- F16** Words in s. 150(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 25**; S.I. 2005/1126, art. 2(2)(h)
- F17** Words in s. 150(1) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), **Sch. 2 para. 2(c)**

### Modifications etc. (not altering text)

- C185** 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)
- C186** 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)**
- C187** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C188** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, ss. 71(7), 78.
- C189** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**.
- C190** 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**



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- ss. 150-155 applied (31.3.2003) by S.I. 2002/868, **reg. 4(4)**
- C191** 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)**
- C192** 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)**
- C193** 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))
- C194** Ss. 150-152(b) applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C195** Ss. 150-152(b) applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C196** Ss. 150-152(b) applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C197** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C198** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C199** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C200** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C201** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C202** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C203** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C204** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C205** S. 150 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C206** S. 150 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C207** S. 150 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C208** Ss. 150-152 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C210** S. 150 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C211** S. 150 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C212** Ss. 150, 151 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C213** S. 150 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C214** S. 150 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C215** S. 150 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C216** S. 150 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C217** S. 150 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**

*Status: Point in time view as at 11/08/2015.*

*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 17 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)*

- C218** S. 150 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C219** S. 150 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C220** S. 150 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C221** S. 150 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C222** S. 150 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C223** S. 150 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C224** S. 150 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C225** S. 150 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C226** S. 150 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C227** S. 150 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C228** S. 150 applied (31.12.2014) by The Export Control (Sudan, South Sudan and Central African Republic Sanctions) Regulations 2014 (S.I. 2014/3258), regs. 1(1), **10(3)**
- C229** S. 150 applied (11.8.2015) by The Export Control (Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations) Order 2015 (S.I. 2015/1546), arts. 1(1), **8(4)**

## 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 [F18 section 139 of the M1 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

- F18** Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, **Sch. 7 para. 177**

### Modifications etc. (not altering text)

- C191** 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)**
- C192** 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)**
- C193** 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))
- C194** Ss. 150-152(b) applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C195** Ss. 150-152(b) applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C196** Ss. 150-152(b) applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**

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- C197** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C198** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C199** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C200** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C201** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C202** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C203** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C204** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C208** Ss. 150-152 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C212** Ss. 150, 151 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C230** 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)
- C231** 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)**
- C232** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C233** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C234** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**  
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)**
- C235** S. 151 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C236** S. 151 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C237** S. 151 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**

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- C238** S. 151 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by [The North Korea \(United Nations Sanctions\) \(Amendment\) Order 2009 \(S.I. 2009/3213\)](#), arts. 1(1), **11**)
- C239** S. 151 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010 \(S.I. 2010/364\)](#), arts. 1(1), **7(4)**
- C240** S. 151 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011 \(S.I. 2011/146\)](#), arts. 1(1), **5(4)**
- C241** S. 151 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011 \(S.I. 2011/145\)](#), arts. 1(1), **6(4)**
- C242** S. 151 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011 \(S.I. 2011/825\)](#), arts. 1(1), **7(4)**
- C243** S. 151 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1304\)](#), arts. 1(1), **7(4)**
- C244** S. 151 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011 \(S.I. 2011/1296\)](#), arts. 1(1), **6(4)**
- C245** S. 151 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011 \(S.I. 2011/1297\)](#), arts. 1, **14(4)** (with art. 4)
- C246** S. 151 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011 \(S.I. 2011/2010\)](#), arts. 1(1), **7(4)**
- C247** S. 151 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011 \(S.I. 2011/2649\)](#), regs. 1(1), **8(3)**
- C248** S. 151 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/2925\)](#), regs. 1(1), **7(3)**
- C249** S. 151 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012 \(S.I. 2012/810\)](#), arts. 1(1), **15(4)**
- C250** S. 151 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C251** S. 151 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C252** S. 151 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C253** S. 151 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C254** S. 151 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C255** S. 151 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C256** S. 151 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**

#### **Marginal Citations**

**M1** 1980 c. 43.

## **152 Powers of Commissioners to mitigate penalties, etc.**

The Commissioners may, as they see fit—

- (a) <sup>F19</sup>...<sup>F20</sup>compound an offence (whether or not proceedings have been instituted in respect of it) and compound proceedings ] 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
- <sup>F21</sup>(c) .....
- <sup>F22</sup>(d) .....

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

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### Textual Amendments

- F19** Words in s. 152(a) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)
- F20** Words in s. 152(a) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 26](#); S.I. 2005/1126, art. 2(2)(h)
- F21** S. 152(c) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a)(vi), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)
- F22** S. 152(d) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 52(1)(a)(vii), 53(1), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(i)

### Modifications etc. (not altering text)

- C191** 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\(4\)](#)
- C192** 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\(4\)](#)
- C193** 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))
- C194** Ss. 150-152(b) applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\)](#), arts. 1, [11\(2\)](#)
- C195** Ss. 150-152(b) applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), arts. 1(1), [12\(2\)](#)
- C196** Ss. 150-152(b) applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, [21\(4\)](#)
- C197** Ss. 150-155 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\)](#), regs. 1(1), [4\(4\)](#)
- C198** Ss. 150-155 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\)](#), arts. 1(1), [5\(4\)](#)
- C199** Ss. 150-155 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\)](#), arts. 1(1), [7\(3\)](#)
- C200** Ss. 150-155 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\)](#), arts. 1(1), [6\(3\)](#)
- C201** Ss. 150-155 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\)](#), arts. 1(1), [7\(3\)](#)
- C202** Ss. 150-155 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\)](#), regs. 1(1), [6\(3\)](#)
- C203** Ss. 150-155 applied (11.10.2006) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2682\)](#), art. 1(1), [reg. 6\(3\)](#)
- C204** Ss. 150-155 applied (11.10.2006) by [The Lebanon \(Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2681\)](#), regs. 1(1), [5\(3\)](#)
- C208** Ss. 150-152 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\)](#), arts. 1, [41\(4\)](#)
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), s. 153(7), [Sch. 17 para. 3](#); S.I. 2009/3074, art. 2(q))
- C257** 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)
- C258** 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\(2\)](#)
- C259** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)

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- C260** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7), 78.**
- C261** 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)**
- C262** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C263** S. 152 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C264** S. 152 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C265** S. 152 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C266** S. 152 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C267** S. 152 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C268** S. 152 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C269** S. 152 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C270** S. 152 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C271** S. 152 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C272** S. 152 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C273** S. 152 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C274** S. 152 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C275** S. 152 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C276** S. 152 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C277** S. 152 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C278** S. 152 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C279** S. 152 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**

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- C280** S. 152 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C281** S. 152 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C282** S. 152 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C283** S. 152 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C284** S. 152 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C285** S. 152 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**

### 153 Proof of certain documents.

- [<sup>F23</sup>(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 <sup>M2</sup>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.
- [<sup>F24</sup>(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.]]

#### Textual Amendments

- F23** S. 153 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 21\(i\)](#), [Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)
- F24** 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)

- C191** 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)**

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- C192** 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)**
- C193** 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))
- C197** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C198** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C199** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C200** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C201** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C202** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C203** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C204** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C262** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C286** 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)
- C287** 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)**
- C288** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C289** 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)**
- C290** Ss. 153-155 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**



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**C291** Ss. 153-155 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), arts. 1(1), **12(2)**

**C292** Ss. 153-155 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\)](#), arts. 1, **21(4)**

#### Marginal Citations

**M2** 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
  - (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)

**C191** 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)**

**C192** 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)**

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- C193** 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))
- C197** Ss. 150-155 applied (17.5.2004) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment) (Penalties and Licences) Regulations 2004 (S.I. 2004/1315), regs. 1(1), **4(4)**
- C198** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C199** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C200** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C201** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C202** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C203** Ss. 150-155 applied (11.10.2006) by The Burma (Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2682), art. 1(1), **reg. 6(3)**
- C204** Ss. 150-155 applied (11.10.2006) by The Lebanon (Technical Assistance, Financing and Financial Assistance) (Penalties and Licences) Regulations 2006 (S.I. 2006/2681), regs. 1(1), **5(3)**
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by Criminal Justice and Immigration Act 2008 (c. 4), s. 153(7), **Sch. 17 para. 3**; S.I. 2009/3074, art. 2(q))
- C262** Ss. 152-155 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)(b)** (with reg. 2(3))
- C290** Ss. 153-155 applied (3.3.2004) by The Trade in Controlled Goods (Embargoed Destinations) Order 2004 (S.I. 2004/318), arts. 1, **11(2)**
- C291** Ss. 153-155 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), arts. 1(1), **12(2)**
- C292** Ss. 153-155 applied (1.5.2004) by Export of Goods, Transfer of Technology and Provision of Technical Assistance (Control) Order 2003 (S.I. 2003/2764), arts. 1, **21(4)**
- C293** 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)
- C294** 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)**
- C295** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C296** S. 154 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C297** 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)**

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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**  
Ss. 150-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C298** S. 154 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C299** S. 154 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C300** S. 154 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C301** Ss. 154, 155 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C302** S. 154 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by The North Korea (United Nations Sanctions) (Amendment) Order 2009 (S.I. 2009/3213), arts. 1(1), **11**)
- C303** S. 154 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C304** Ss. 154, 155 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by The Iran (United Nations Sanctions) (Amendment) Order 2010 (S.I. 2010/2978), arts. 1(1), **15**)
- C305** S. 154 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C306** S. 154 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C307** S. 154 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C308** S. 154 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C309** S. 154 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C310** S. 154 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C311** S. 154 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C312** S. 154 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C313** S. 154 applied (30.12.2011) by The Export Control (Sudan and South Sudan Sanctions) and (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2925), regs. 1(1), **7(3)**
- C314** S. 154 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C315** S. 154 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C316** S. 154 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C317** S. 154 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C318** S. 154 applied (7.1.2014) by The Export Control (North Korea and Ivory Coast Sanctions and Syria Amendment) Order 2013 (S.I. 2013/3182), arts. 1(1), **13(4)**
- C319** S. 154 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C320** S. 154 applied (31.12.2014) by The Export Control (Sudan, South Sudan and Central African Republic Sanctions) Regulations 2014 (S.I. 2014/3258), regs. 1(1), **10(3)**
- C321** S. 154 applied (11.8.2015) by The Export Control (Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations) Order 2015 (S.I. 2015/1546), arts. 1(1), **8(4)**
- C322** 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)
- C323** 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**)

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## 155 Persons who may conduct proceedings.

(1) <sup>F25</sup> An officer of Revenue and Customs or other person authorised by the Commissioners may conduct criminal proceedings relating to an assigned matter before a court of summary jurisdiction in Scotland or Northern Ireland.] .

<sup>F26</sup>(2) . . . . .

### Textual Amendments

- F25** Words in s. 155(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 27](#); S.I. 2005/1126, art. 2(2)(h)
- F26** S. 155(2) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(j\), Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

### Modifications etc. (not altering text)

- C191** 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\(4\)](#)
- C192** 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\(4\)](#)
- C193** 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\(5\)\)](#)
- C197** Ss. 150-155 applied (17.5.2004) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance and Shipment of Equipment\) \(Penalties and Licences\) Regulations 2004 \(S.I. 2004/1315\), regs. 1\(1\), 4\(4\)](#)
- C198** Ss. 150-155 applied (9.2.2005) by [The Export Control \(Iraq and Ivory Coast\) Order 2005 \(S.I. 2005/232\), arts. 1\(1\), 5\(4\)](#)
- C199** Ss. 150-155 applied (27.6.2005) by [The Export Control \(Democratic Republic of Congo\) Order 2005 \(S.I. 2005/1677\), arts. 1\(1\), 7\(3\)](#)
- C200** Ss. 150-155 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\), arts. 1\(1\), 6\(3\)](#)
- C201** Ss. 150-155 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\), arts. 1\(1\), 7\(3\)](#)
- C202** Ss. 150-155 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\), regs. 1\(1\), 6\(3\)](#)
- C203** Ss. 150-155 applied (11.10.2006) by [The Burma \(Sale, Supply, Export, Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2682\), art. 1\(1\), reg. 6\(3\)](#)
- C204** Ss. 150-155 applied (11.10.2006) by [The Lebanon \(Technical Assistance, Financing and Financial Assistance\) \(Penalties and Licences\) Regulations 2006 \(S.I. 2006/2681\), regs. 1\(1\), 5\(3\)](#)
- C209** Ss. 150-155 applied by 1983 c. 18, s. 1D(3) (as inserted (30.11.2009) by [Criminal Justice and Immigration Act 2008 \(c. 4\), s. 153\(7\), Sch. 17 para. 3](#); S.I. 2009/3074, art. 2(q))
- C262** Ss. 152-155 applied (1.7.2004) by [The Goods Infringing Intellectual Property Rights \(Customs\) Regulations 2004 \(S.I. 2004/1473\), regs. 1, 7\(1\)\(b\) \(with reg. 2\(3\)\)](#)
- C290** Ss. 153-155 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\), arts. 1, 11\(2\)](#)
- C291** Ss. 153-155 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\), arts. 1\(1\), 12\(2\)](#)
- C292** Ss. 153-155 applied (1.5.2004) by [Export of Goods, Transfer of Technology and Provision of Technical Assistance \(Control\) Order 2003 \(S.I. 2003/2764\), arts. 1, 21\(4\)](#)
- C301** Ss. 154, 155 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\), arts. 1, 41\(4\)](#)

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- C304** Ss. 154, 155 applied by S.I. 2009/886, art. 11(3) (as substituted (17.12.2010) by [The Iran \(United Nations Sanctions\) \(Amendment\) Order 2010](#) (S.I. 2010/2978), arts. 1(1), **15**)
- C324** 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)
- C325** 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)**
- C326** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C327** 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 (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. 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 (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. 145-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C328** S. 155 applied (27.4.2007) by [The Export Control \(North Korea\) Order 2007](#) (S.I. 2007/1334), arts. 1(1), **7(4)**
- C329** S. 155 applied (26.5.2007) by [The Export Control \(Iran\) Order 2007](#) (S.I. 2007/1526), arts. 1(1), **6(4)**
- C330** S. 155 applied (23.4.2008) by [The Export Control \(Burma\) Order 2008](#) (S.I. 2008/1098), arts. 1(1), **11(4)**
- C331** S. 155 applied by SI 2009/1749, art. 13(3) (as substituted (11.12.2009) by [The North Korea \(United Nations Sanctions\) \(Amendment\) Order 2009](#) (S.I. 2009/3213), arts. 1(1), **11**)
- C332** S. 155 applied (20.2.2010) by [The Export Control \(Guinea\) Order 2010](#) (S.I. 2010/364), arts. 1(1), **7(4)**
- C333** S. 155 applied (17.2.2011) by [The Export Control \(Liberia\) Order 2011](#) (S.I. 2011/145), arts. 1(1), **6(4)**
- C334** S. 155 applied (17.2.2011) by [The Export Control \(Somalia\) Order 2011](#) (S.I. 2011/146), arts. 1(1), **5(4)**
- C335** S. 155 applied (18.3.2011) by [The Export Control \(Libya\) Order 2011](#) (S.I. 2011/825), arts. 1(1), **7(4)**
- C336** S. 155 applied (25.5.2011) by [The Export Control \(Syria and Miscellaneous Amendments\) Order 2011](#) (S.I. 2011/1304), arts. 1(1), **7(4)**
- C337** S. 155 applied (13.6.2011) by [The Export Control \(Eritrea and Miscellaneous Amendments\) Order 2011](#) (S.I. 2011/1296), arts. 1(1), **6(4)**
- C338** S. 155 applied (13.6.2011) by [The Export Control \(Iran\) Order 2011](#) (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C339** S. 155 applied (5.9.2011) by [The Export Control \(Belarus\) and \(Syria Amendment\) Order 2011](#) (S.I. 2011/2010), arts. 1(1), **7(4)**
- C340** S. 155 applied (30.11.2011) by [The Export Control \(Al-Qaida and Taliban Sanctions\) Regulations 2011](#) (S.I. 2011/2649), regs. 1(1), **8(3)**
- C341** S. 155 applied (30.12.2011) by [The Export Control \(Sudan and South Sudan Sanctions\) and \(Miscellaneous Amendments\) Regulations 2011](#) (S.I. 2011/2925), regs. 1(1), **7(3)**
- C342** S. 155 applied (5.4.2012) by [The Export Control \(Syria Sanctions\) and \(Miscellaneous Amendments\) Order 2012](#) (S.I. 2012/810), arts. 1(1), **15(4)**

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- C343** S. 155 applied (1.6.2012) by [The Export Control \(Iran Sanctions\) Order 2012 \(S.I. 2012/1243\)](#), arts. 1(1), **19(4)**
- C344** S. 155 applied (28.8.2013) by [The Export Control \(Burma Sanctions\) Order 2013 \(S.I. 2013/1964\)](#), arts. 1(1), **9(4)**
- C345** S. 155 applied (6.9.2013) by [The Export Control \(Syria Sanctions\) Order 2013 \(S.I. 2013/2012\)](#), arts. 1(1), **18(4)**
- C346** S. 155 applied (7.1.2014) by [The Export Control \(North Korea and Ivory Coast Sanctions and Syria Amendment\) Order 2013 \(S.I. 2013/3182\)](#), arts. 1(1), **13(4)**
- C347** S. 155 applied (26.9.2014) by [The Export Control \(Russia, Crimea and Sevastopol Sanctions\) Order 2014 \(S.I. 2014/2357\)](#), arts. 1(1), **12(4)**
- C348** S. 155 applied (31.12.2014) by [The Export Control \(Sudan, South Sudan and Central African Republic Sanctions\) Regulations 2014 \(S.I. 2014/3258\)](#), regs. 1(1), **10(3)**
- C349** S. 155 applied (11.8.2015) by [The Export Control \(Democratic Republic of Congo Sanctions and Miscellaneous Amendments and Revocations\) Order 2015 \(S.I. 2015/1546\)](#), arts. 1(1), **8(4)**

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