



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 [^{F1}except—
 - (a) by or with the consent of the Director of Revenue and Customs 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 [^{F2}by order of the Commissioners] in a magistrates' court, and any such proceedings instituted [^{F2}by order of the Commissioners] in a court of summary jurisdiction in Northern Ireland, shall be commenced in the name of an officer [^{F3}of Revenue and Customs] .
- (3) Subsections (1) and (2) above shall not apply to proceedings on indictment in Scotland.
- ^{F4}(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.

Status: Point in time view as at 25/05/2011. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 145 is up to date with all changes known to be in force on or before 03 July 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)

- (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 [F5 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(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)
- 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)(ii)**; S.I. 2005/1126, art. 2(2)(h)
- F4** 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)
- F5** 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**
- 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)**)

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- 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)**
- C38** 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)**

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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)**

C39 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)**

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