



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI **U.K.**

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

153 Proof of certain documents. **U.K.**

- ^{F1}(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 ^{M1}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.

Status: Point in time view as at 01/10/2019. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 153 is up to date with all changes known to be in force on or before 15 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)

[^{F2}(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

- F1** S. 153 repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(i\), Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)
- F2** 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)

- C1** 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)
- C2** 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\(2\)](#)
- C3** Ss. 144–148, 150–155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)
- C4** 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\(4\)](#)
- C5** 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\(4\)](#)
- C6** 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\(4\)](#)
- C7** 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\(5\)\)](#)
- C8** Ss. 153–155 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\), arts. 1, 11\(2\)](#)
- C9** Ss. 153–155 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\), arts. 1\(1\), 12\(2\)](#)
- C10** 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\(4\)](#)
- C11** 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\(4\)](#)

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- C12** 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))
- C13** 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)**
- C14** 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)**
- C15** Ss. 150-155 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\)](#), arts. 1(1), **6(3)**
- C16** Ss. 150-155 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\)](#), arts. 1(1), **7(3)**
- C17** Ss. 150-155 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\)](#), regs. 1(1), **6(3)**
- C18** 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)**
- C19** 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)**
- C20** 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))
- C21** Ss. 144-156 applied (with modifications) (6.4.2018) by [The Soft Drinks Industry Levy \(Enforcement\) Regulations 2018 \(S.I. 2018/264\)](#), regs. 1(1), 2, **Sch.** (with regs. 3-5)

Marginal Citations

- M1** 1868 c. 37.

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