



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

155 Persons who may conduct proceedings.

- (1) [^{F1}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.] .
- (2) [^{F2}Any person who has been admitted as a solicitor and is employed by the Commissioners may act as a solicitor in any proceedings in England, Wales or Northern Ireland relating to any assigned matter notwithstanding that he does not hold a current practising certificate.]

Textual Amendments

- F1** 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)
- F2** S. 155(2) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(j\), Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)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)

- 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\(2\)](#)

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- 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 (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)**
- 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)**
- 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)**

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- C20** S. 155 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C21** S. 155 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C22** S. 155 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C23** Ss. 154, 155 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C24** 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))
- C25** 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**)
- C26** S. 155 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C27** 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**)
- C28** S. 155 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C29** S. 155 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C30** S. 155 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C31** 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)**
- C32** 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)**
- C33** S. 155 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C34** 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)**
- C35** 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)**
- C36** 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)**
- C37** 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)**
- C38** S. 155 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C39** S. 155 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C40** S. 155 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C41** 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)**
- C42** 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)**
- C43** 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)**
- C44** 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)**
- C45** S. 155 applied (27.8.2015) by The Export Control (Yemen Sanctions) Regulations 2015 (S.I. 2015/1586), regs. 1(1), **6(3)**
- C46** S. 155 applied (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **16(4)**
- C47** S. 155 applied (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **10(4)**
- C48** S. 155 applied (22.2.2017) by The Export Control (North Korea Sanctions and Iran, Ivory Coast and Syria Amendment) Order 2017 (S.I. 2017/83), arts. 1, **16(4)**

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- C49** S. 155 applied (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **9(4)**
- C50** S. 155 applied (with modifications) (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **24(8)-(10)**
- C51** 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)
- C52** S. 155 applied (with modifications) (13.8.2018) by The Export Control (Burma Sanctions) Order 2018 (S.I. 2018/871), arts. 1, **10(8)-(10)**
- C53** S. 155 applied (with modifications) (14.8.2018) by The Export Control (Burma Sanctions) (No. 2) Order 2018 (S.I. 2018/894), arts. 1, **10(8)-(10)** (as amended (1.10.2019) by The Export Control (Sanctions) (Amendment) Order 2019 (S.I. 2019/1236), arts. 1(2), 7)
- C54** S. 155 applied (with modifications) (31.12.2020) by The Syria (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/792), regs. 1(3), **84(5)(6)**; 2020 c. 1, Sch. 5 para. 1(1)
- C55** S. 155 applied (with modifications) (31.12.2020) by The Afghanistan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/948), regs. 1(2), **43(5)(6)**; S.I. 2020/1514, reg. 16(2)
- C56** S. 155 applied (with modifications) (31.12.2020) by The Democratic People's Republic of Korea (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/411), regs. 1(2), **115(5)(6)**; S.I. 2019/627, reg. 7(2)2020 c. 1, Sch. 5 para. 1(1)
- C57** S. 155 applied (with modifications) (31.12.2020) by The Libya (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/1665), regs. 1(3), **71(5)(6)**
- C58** S. 155 applied (with modifications) (31.12.2020) by The Yemen (Sanctions) (EU Exit) (No. 2) Regulations 2020 (S.I. 2020/1278), regs. 1(2), **54(5)(6)**; S.I. 2020/1514, reg. 20(2)
- C59** S. 155 applied (with modifications) (31.12.2020) by The Venezuela (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/135), regs. 1(2), **56(5)(6)**; S.I. 2019/627, reg. 3(2)2020 c. 1, Sch. 5 para. 1(1)
- C60** S. 155 applied (with modifications) (31.12.2020) by The Lebanon (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/612), regs. 1(2), **29(5)(6)**; S.I. 2020/1514, reg. 9
- C61** S. 155 applied (with modifications) (31.12.2020) by The South Sudan (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/438), regs. 1(2), **54(5)(6)**; S.I. 2019/627, reg. 6(2)2020 c. 1, Sch. 5 para. 1(1)
- C62** S. 155 applied (with modifications) (31.12.2020) by The Counter-Terrorism (International Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/573), regs. 1(2), **47(5)(6)**; S.I. 2019/627, reg. 11(2)2020 c. 1, Sch. 5 para. 1(1)
- C63** S. 155 applied (with modifications) (31.12.2020) by The Democratic Republic of the Congo (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/433), regs. 1(2), **54(5)(6)**; S.I. 2019/627, reg. 5(2)2020 c. 1, Sch. 5 para. 1(1)
- C64** S. 155 applied (with modifications) (31.12.2020) by The Zimbabwe (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/604), regs. 1(2), **54(5)(6)**; S.I. 2019/627, reg. 13(2)2020 c. 1, Sch. 5 para. 1(1)
- C65** S. 155 applied (with modifications) (31.12.2020) by The Iran (Sanctions) (Human Rights) (EU Exit) Regulations 2019 (S.I. 2019/134), regs. 1(2), **56(5)(6)**; S.I. 2019/627, reg. 2(2)2020 c. 1, Sch. 5 para. 1(1)
- C66** S. 155 applied (with modifications) (31.12.2020) by The ISIL (Da'esh) and Al-Qaida (United Nations Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/466), regs. 1(2), **44(5)(6)**; S.I. 2019/627, reg. 9(2)2020 c. 1, Sch. 5 para. 1(1)
- C67** S. 155 applied (with modifications) (31.12.2020) by The Iraq (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/707), regs. 1(2), **55(5)(6)**; S.I. 2020/1514, reg. 14(2)
- C68** S. 155 applied (with modifications) (31.12.2020) by The Syria (United Nations Sanctions) (Cultural Property) (EU Exit) Regulations 2020 (S.I. 2020/1233), regs. 1(2), **24(5)(6)**; S.I. 2020/1514, reg. 19
- C69** S. 155 applied (with modifications) (31.12.2020) by The Russia (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/855), regs. 1(2), **85(5)(6)**; 2020 c. 1, Sch. 5 para. 1(1)
- C70** S. 155 applied (with modifications) (31.12.2020) by The Sudan (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/753), regs. 1(2), **55(5)(6)**; S.I. 2020/1514, reg. 15(2)

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- C71** S. 155 applied (with modifications) (31.12.2020) by The Iran (Sanctions) (Nuclear) (EU Exit) Regulations 2019 (S.I. 2019/461), regs. 1(2), **61(5)(6)**; S.I. 2019/627, reg. 8(2)2020 c. 1, Sch. 5 para. 1(1)
- C72** S. 155 applied (with modifications) (31.12.2020) by The Burma (Sanctions) (EU Exit) Regulations 2019 (revoked) 2019 (S.I. 2019/136), regs. 1(2), **56(5)(6)**; S.I. 2019/627, reg. 4(2)2020 c. 1, Sch. 5 para. 1(1)
- C73** S. 155 applied (with modifications) (31.12.2020) by The Somalia (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/642), regs. 1(2), **68(5)(6)**; S.I. 2020/1514, reg. 12(2)
- C74** S. 155 applied (with modifications) (31.12.2020) by The Republic of Belarus (Sanctions) (EU Exit) Regulations 2019 (S.I. 2019/600), regs. 1(2), **53(5)(6)**; S.I. 2019/627, reg. 12(2)2020 c. 1, Sch. 5 para. 1(1)
- C75** S. 155 applied (with modifications) (31.12.2020) by The Central African Republic (Sanctions) (EU Exit) Regulations 2020 (S.I. 2020/616), regs. 1(2), **54(5)(6)**; S.I. 2020/1514, reg. 10(2)
- C76** Ss. 154, 155 applied (with modifications) (29.4.2021 at 5.00 pm) by The Myanmar (Sanctions) Regulations 2021 (S.I. 2021/496), regs. 1(3), **65(5)(6)**
- C77** Ss. 145-155 applied (with effect in accordance with s. 85(1)(b) of the amending Act) by Finance Act 2021 (c. 26), **ss. 81**, 85(1)(a); S.I. 2021/1409, regs. 3, 4
- C78** S. 155 applied (with modifications) (28.12.2022) by The Haiti (Sanctions) Regulations 2022 (S.I. 2022/1281), regs. 1(2), **45(5)(6)**
- C79** S. 155 applied (with modifications) (14.12.2023) by The Iran (Sanctions) Regulations 2023 (S.I. 2023/1314), regs. 1(2), **84(8)(9)** (with regs. 98-100)

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Changes and effects yet to be applied to :

- s. 155 applied (with modifications) by [S.I. 2020/733 reg. 54\(5\)\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Regulations revoked prospectively by S.I. 2020/1278, regs. 1(2), 66(4))

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)