



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

Forfeiture

139 Provisions as to detention, seizure and condemnation of goods, etc.

(1) Any thing liable to forfeiture under the customs and excise Acts may be seized or detained by any officer or constable or any member of Her Majesty's armed forces or coastguard.

[^{F1}(1A) A person mentioned in subsection (1) who reasonably suspects that any thing may be liable to forfeiture under the customs and excise Acts may detain that thing.]

(1B) References in this section and Schedule 2A to a thing detained as liable to forfeiture under the customs and excise Acts include a thing detained under subsection (1A).]

(2) Where any thing is seized or detained as liable to forfeiture under the customs and excise Acts by a person other than an officer, that person shall, subject to subsection (3) below, [^{F2}deliver that thing to an officer].

(3) Where the person seizing or detaining any thing as liable to forfeiture under the customs and excise Acts is a constable and that thing is or may be required for use in connection with any proceedings to be brought otherwise than under those Acts it may, subject to subsection (4) below, be retained in the custody of the police until either those proceedings are completed or it is decided that no such proceedings shall be brought.

(4) The following provisions apply in relation to things retained in the custody of the police by virtue of subsection (3) above, that is to say—

Status: Point in time view as at 17/07/2013. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 139 is up to date with all changes known to be in force on or before 17 May 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)

- (a) notice in writing of the seizure or detention and of the intention to retain the thing in question in the custody of the police, together with full particulars as to that thing, shall be given to ^{F3}[an officer] ;
 - (b) any officer shall be permitted to examine that thing and take account thereof at any time while it remains in the custody of the police;
 - (c) nothing in ^{F4}[section 31 of the Police (Northern Ireland) Act 1998] shall apply in relation to that thing.
- (5) Subject to subsections (3) and (4) above and to ^{F5}[Schedules 2A and 3] to this Act, any thing seized or detained under the customs and excise Acts shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned or forfeited, shall be disposed of in such manner as the Commissioners may direct.
- ^{F6}(5A) Schedule 2A contains supplementary provisions relating to the detention of things as liable to forfeiture under the customs and excise Acts.]
- (6) Schedule 3 to this Act shall have effect for the purpose of forfeitures, and of proceedings for the condemnation of any thing as being forfeited, under the customs and excise Acts.
- (7) If any person, not being an officer, by whom any thing is seized or detained or who has custody thereof after its seizure or detention, fails to comply with any requirement of this section or with any direction of the Commissioners given thereunder, he shall be liable on summary conviction to a penalty of ^{F7}[level 2 on the standard scale].
- (8) Subsections (2) to (7) above shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the customs and excise Acts.

Textual Amendments

- F1** S. 139(1A)(1B) inserted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(2\)](#)
- F2** Words in s. 139(2) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(3\)](#)
- F3** Words in s. 139(4) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(4\)](#)
- F4** Words in s. 139(4)(c) substituted (1.4.1999) by [1998 c. 32, s. 74\(1\), Sch. 4 para. 14](#); [S.R. 1999/176, art. 3](#)
- F5** Words in s. 139(5) substituted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(5\)](#)
- F6** S. 139(5A) inserted (with effect in accordance with s. 226(8) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 226\(6\)](#)
- F7** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\), s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), s. 289G](#) and (N.I.) by [S.I. 1984/703, \(N.I. 3\) art. 5](#)

Modifications etc. (not altering text)

- C1** S. 139 extended by [S.I. 1987/1521, reg. 3\(2\)](#); [1987/2105, reg. 5\(1\)](#); [1988/1476, art. 5\(1\)](#)
- C2** S. 139 extended (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\), s. 1\(4\)](#)
- C3** S. 139 amended by [S.I. 1988/1852 \(N.I. 19\), art. 4\(2\)](#)
- C4** S. 139 extended (01.01.1992) by [S.I. 1991/2724, reg. 10\(1\)](#)
S. 139 extended (01.01.1992) by [S.I. 1991/2725, reg. 6\(1\)](#)

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- C5** S. 139 extended (01.01.1992) by S.I. 1991/2727, **reg. 7(1)**
- C6** S. 139 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(1)**
 - S. 139 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)**
 - S. 139 applied (1.7.1999) (with modifications) by S.I. 1999/1618, **regs. 5(1), 6**
 - S. 139 applied (1.7.1999) by S.I. 1999/1618, **reg. 6(4)(a)**
 - S. 139 applied in part (1.7.1999) by S.I. 1999/1618, **reg. 6(5)**
- C7** S. 139 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **8(5)(a)** (with reg. 2(3))
- C8** S. 139 applied (1.7.2004) by The Goods Infringing Intellectual Property Rights (Customs) Regulations 2004 (S.I. 2004/1473), regs. 1, **7(1)** (with reg. 2(3))
- C9** S. 139 applied (10.1.2012) by The Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036), regs. 1, **20(2)** (with regs. 8, 25)
- C10** S. 139(1)(2)(3)(4) applied (with modifications) by 1995 c. 32, s. 12B(3) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, art. 2(c))
- C11** S. 139(7)(8) applied (with modifications) by 1995 c. 32, s. 12B(3) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, art. 2(c))

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