



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XI

#### DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

##### *Forfeiture*

#### **144 Protection of officers, etc. in relation to seizure and detention of goods, etc.**

- (1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs and excise Acts, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.
- (2) Where any proceedings, whether civil or criminal, are brought against the Commissioners, a law officer of the Crown or any person authorised by or under the Customs and Excise Acts 1979 to seize or detain any thing liable to forfeiture under the customs and excise Acts on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either—
  - (a) a certificate relating to the seizure has been granted under subsection (1) above; or
  - (b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under the customs and excise Acts,the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment.
- (3) Nothing in subsection (2) above shall effect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

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*Status: Point in time view as at 01/05/2004. This version of this provision has been superseded.*

**Changes to legislation:** Customs and Excise Management Act 1979, Section 144 is up to date with all changes known to be in force on or before 07 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)

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- (4) Any certificate under subsection (1) above may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

**Modifications etc. (not altering text)**

- C1** S. 144 extended by S.I. 1987/1521, **reg. 3(2)(a)**
- 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)**.  
S. 144 applied (1.7.1995) (with modifications) by S.I. 1995/1447, **reg. 4(1)(a)**  
S. 144 applied (1.7.1999) (with modifications) by S.I. 1999/1618, **regs. 5(1)(a), 6**  
S. 144 applied (1.7.1999) by S.I. 1999/1618, **reg. 6(4)**

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