



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

146 Service of process.

- (1) Any summons or other process issued anywhere in the United Kingdom for the purpose of any proceedings under the customs and excise Acts may be served on the person to whom it is addressed in any part of the United Kingdom without any further endorsement, and shall be deemed to have been duly served—
 - (a) if delivered to him personally; or
 - (b) if left at his last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
 - (c) if left on board any vessel or aircraft to which he may belong or have lately belonged.

- (2) Any summons, notice, order or other document issued for the purposes of any proceedings under the customs and excise Acts, or of any appeal from the decision of the court in any such proceedings, may be served by an officer.

In this subsection “appeal” includes an appeal by way of case stated.

- (3) This section shall not apply in relation to proceedings instituted in the High Court or Court of Session.

Status: Point in time view as at 26/05/2007. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 146 is up to date with all changes known to be in force on or before 20 June 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)

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, re. 4(4)
- C3** 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\(2\)](#)
- C4** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, [reg. 7\(2\)](#)
- C5** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, [ss. 71\(7\)](#), 78.
- C6** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, [reg. 4\(2\)](#)
- C7** 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](#)
- C8** 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\(4\)](#)
 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\(4\)](#)
 S. 146 applied (1.7.1999) by S.I. 1999/1618, [regs. 5\(1\)\(b\)](#), 6
 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](#)
- C9** S. 146 applied (1.7.1995) (with modifications) by S.I. 1995/1447, [reg. 4\(1\)\(b\)](#)
- C10** 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\(5\)](#))
- C11** 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\(5\)](#))
- C12** 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\(5\)](#))
- C13** 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\(3\)](#))
- C14** 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\(4\)](#)
- C15** Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), [arts. 1\(1\)](#), [12\(2\)](#)
- C16** 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\(4\)](#)
- C17** S. 146 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\(3\)](#))
- C18** 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\(4\)](#)
- C19** 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\(3\)](#)
- C20** Ss. 145-148 applied (26.11.2005) by [The Export Control \(Uzbekistan\) Order 2005 \(S.I. 2005/3257\)](#), [arts. 1\(1\)](#), [6\(3\)](#)

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- C21** Ss. 145-148 applied (27.7.2006) by [The Export Control \(Liberia\) Order 2006 \(S.I. 2006/2065\)](#), arts. 1(1), **7(3)**
- C22** Ss. 145-148 applied (30.7.2006) by [The Technical Assistance Control Regulations 2006 \(S.I. 2006/1719\)](#), regs. 1(1), **6(3)**
- C23** 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)**
- C24** 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)**
- C25** S. 146 applied (27.4.2007) by [The Export Control \(North Korea\) Order 2007 \(S.I. 2007/1334\)](#), arts. 1(1), **7(4)**
- C26** S. 146 applied (26.5.2007) by [The Export Control \(Iran\) Order 2007 \(S.I. 2007/1526\)](#), arts. 1(1), **6(4)**
- C27** S. 146(1)(c) amended by [S.I. 1990/2167](#), art. 4, **Sch. para. 22**

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