



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Status: Point in time view as at 14/08/2018. This version of this provision has been superseded.

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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 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C28** Ss. 146-148 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C29** Ss. 145-148 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))
- C30** S. 146 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**)
- C31** S. 146 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C32** Ss. 146, 146A 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**)
- C33** S. 146 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C34** S. 146 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C35** S. 146 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C36** S. 146 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C37** S. 146 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C38** S. 146 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C39** S. 146 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C40** S. 146 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C41** S. 146 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)**
- C42** S. 146 applied (5.4.2012) by The Export Control (Syria Sanctions) and (Miscellaneous Amendments) Order 2012 (S.I. 2012/810), arts. 1(1), **15(4)**
- C43** S. 146 applied (1.6.2012) by The Export Control (Iran Sanctions) Order 2012 (S.I. 2012/1243), arts. 1(1), **19(4)**
- C44** S. 146 applied (28.8.2013) by The Export Control (Burma Sanctions) Order 2013 (S.I. 2013/1964), arts. 1(1), **9(4)**
- C45** S. 146 applied (6.9.2013) by The Export Control (Syria Sanctions) Order 2013 (S.I. 2013/2012), arts. 1(1), **18(4)**
- C46** S. 146 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)**
- C47** S. 146 applied (26.9.2014) by The Export Control (Russia, Crimea and Sevastopol Sanctions) Order 2014 (S.I. 2014/2357), arts. 1(1), **12(4)**
- C48** S. 146 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)**

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- C49** S. 146 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)**
- C50** S. 146 applied (27.8.2015) by The Export Control (Yemen Sanctions) Regulations 2015 (S.I. 2015/1586), regs. 1(1), **6(3)**
- C51** S. 146 applied (6.5.2016) by The Export Control (Iran Sanctions) Order 2016 (S.I. 2016/503), arts. 1(1), **16(4)**
- C52** S. 146 applied (12.8.2016) by The Export Control (Libya Sanctions) Order 2016 (S.I. 2016/787), arts. 1, **10(4)**
- C53** S. 146 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)**
- C54** S. 146 applied (26.2.2018) by The Export Control (Venezuela Sanctions) Order 2018 (S.I. 2018/108), arts. 1(1), **9(4)**
- C55** S. 146 applied (with modifications) (14.3.2018) by The Export Control (North Korea Sanctions) Order 2018 (S.I. 2018/200), arts. 1, **24(8)-(10)**
- C56** 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)
- C57** S. 146 applied (with modifications) (13.8.2018) by The Export Control (Burma Sanctions) Order 2018 (S.I. 2018/871), arts. 1, **10(8)-(10)**
- C58** Ss. 145-146A 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)**
- C59** S. 146(1)(c) amended by S.I. 1990/2167, art. 4, **Sch. para. 22**

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