



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

[^{F1}146A Time limits for proceedings.

- (1) Except as otherwise provided in the customs and excise Acts, and notwithstanding anything in any other enactment, the following provisions shall apply in relation to proceedings for an offence under those Acts.
- (2) Proceedings for an indictable offence shall not be commenced after the end of the period of 20 years beginning with the day on which the offence was committed.
- (3) Proceedings for a summary offence shall not be commenced after the end of the period of 3 years beginning with that day but, subject to that, may be commenced at any time within 6 months from the date on which sufficient evidence to warrant the proceedings came to the knowledge of the prosecuting authority.
- (4) For the purposes of subsection (3) above, a certificate of the prosecuting authority as to the date on which such evidence as is there mentioned came to that authority's knowledge shall be conclusive evidence of that fact.
- (5) In the application of this section to Scotland—
 - (a) in subsection (2), “proceedings for an indictable offence” means proceedings on indictment;
 - (b) in subsection (3), “proceedings for a summary offence” means summary proceedings.
- (6) In the application of this section to Northern Ireland—

Status: Point in time view as at 26/11/2005. This version of this provision has been superseded.

Changes to legislation: *Customs and Excise Management Act 1979, Section 146A is up to date with all changes known to be in force on or before 15 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)*

- (a) “indictable offence” means an offence which, if committed by an adult, is punishable on conviction on indictment (whether only on conviction on indictment, or either on conviction on indictment or on summary conviction);
 - (b) “summary offence” means an offence which, if committed by an adult, is punishable only on summary conviction.
- (7) In this section, “prosecution authority”]
- [^{F2}(a) in England and Wales, means the Director of Revenue and Customs Prosecutions,
 - (b) in Scotland, means the Commissioners or the procurator fiscal, and
 - (c) in Northern Ireland, means the Commissioners.]

Textual Amendments

- F1** S. 146A inserted by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), **s. 16(1)(4)**
- F2** S. 146A(7)(a)(b)(c) substituted for words (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 24**; S.I. 2005/1126, art. 2(2)(h)

Modifications etc. (not altering text)

- C1** 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))
- C2** 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))
- C3** 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))
- C4** 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))
- C5** 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)**
- C6** Ss. 145-148 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), arts. 1(1), **12(2)**
- C7** 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)**
- C8** 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)**
- C9** Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C10** 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)**
- C11** Ss. 144-148, 150-155 applied (01.01.1992) by S.I. 1991/2727, **reg. 7(2)**
- C12** Ss. 145-152 extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C13** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C14** 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**
Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C15** S. 146A excluded (1.9.1994) by 1994 c. 22, **ss. 47(7)**, 66(1) (with s. 57(4))
- C16** 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)**

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- Ss. 145-148 applied (14.10.1999) by S.I. 1999/2821, **reg. 4(4)**
- 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. 145-148 applied (14.10.1999) by S.I. 1999/2822, **reg. 4(4)**
- 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**
- C17** 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)**
- C18** 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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