



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

147 Proceedings for offences.

(1)

^{F1}(2) Where, in England or Wales, a magistrates' court has begun to inquire into an information charging a person with an offence under the customs and excise Acts as examining justices the court shall not proceed under [^{F2}section 25(3) of the ^{M1}Magistrates' Courts Act 1980] to try the information summarily without the consent of—

- (a) the Attorney General, in a case where the proceedings were instituted by his order and in his name; or
- (b) the Commissioners, in any other case.

(3) In the case of proceedings in England or Wales, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the Crown Court against any decision of a magistrates' court in proceedings for an offence under the customs and excise Acts.

(4) In the case of proceedings in Northern Ireland, without prejudice to any right to require the statement of a case for the opinion of the High Court, the prosecutor may appeal to the county court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise Acts.

(5^{F3})

Status: Point in time view as at 06/02/2004. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 147 is up to date with all changes known to be in force on or before 18 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)

Textual Amendments

- F1** S. 147(1) repealed by [Finance Act 1989 \(c. 26, SIF 40:1\)](#), ss. 16(2)(4), 187(1), **Sch. 17 Pt. I**
- F2** Words substituted by [Magistrates' Courts Act 1980 \(c. 43, SIF 82\)](#), s. 154, **Sch. 7 para. 176**
- F3** S. 147(5) repealed by [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 77, **Sch. 14 para. 42**

Modifications etc. (not altering text)

- C1** Ss. 147, 148 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. 1987/2105, reg. 5(2) and 1988/1476, art. 5(2)
- 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. 145-152, extended (27.9.1993) by 1993 c. 36, **ss. 71(7)**, 78.
- C5** Ss. 144-148, 150-155 applied (23.6.1993) by S.I. 1993/1353, **reg. 4(2)**
- C6** 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 s. 57(4))
 Ss. 145-155 applied (29.4.1996) by 1996 c. 8, s. 60, **Sch. 5 Pt. III para. 17**
- C7** 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 (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)**
 Ss. 145-148 applied (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)(5)**
 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**
 Ss. 145-148 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C8** 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))

Marginal Citations

- M1** 1980 c. 43.

Status:

Point in time view as at 06/02/2004. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 147 is up to date with all changes known to be in force on or before 18 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.