



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) Save as otherwise expressly provided in the customs and excise Acts and notwithstanding anything in any other enactment, any proceedings for an offence under those Acts—
 - (a) may be commenced at any time within 3 years from the date of the commission of the offence; and
 - (b) shall not be commenced later than 3 years from that date.
- (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 section 25(3) of the Criminal Law Act 1977 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

Status: This is the original version (as it was originally enacted).

the county court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise Acts.

- (5) In the application of the customs and excise Acts to Scotland, and subject to any express provision made by the enactment in question, any offence which is made punishable on summary conviction—
- (a) shall if prosecuted summarily be prosecuted in the sheriff court;
 - (b) may be also prosecuted by any other method.