



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XI

#### DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

##### *General provisions as to legal proceedings*

#### **148 Place of trial for offences.**

- (1) Proceedings for an offence under the customs and excise Acts may be commenced—
- (a) in any court having jurisdiction in the place where the person charged with the offence resides or is found; or
  - (b) if any thing was detained or seized in connection with the offence, in any court having jurisdiction in the place where that thing was so detained or seized or was found or condemned as forfeited; or
  - (c) in any court having jurisdiction anywhere in that part of the United Kingdom, namely—
    - (i) England and Wales,
    - (ii) Scotland, or
    - (iii) Northern Ireland,in which the place where the offence was committed is situated.
- (2) Where any such offence was committed at some place outside the area of any commission of the peace, the place of the commission of the offence shall, for the purpose of the jurisdiction of any court, be deemed to be any place in the United Kingdom where the offender is found or to which he is first brought after the commission of the offence.
- (3) The jurisdiction under subsection (2) above shall be in addition to and not in derogation of any jurisdiction or power of any court under any other enactment.

*Status: Point in time view as at 15/11/2001. This version of this provision has been superseded.*

**Changes to legislation:** *Customs and Excise Management Act 1979, Section 148 is up to date with all changes known to be in force on or before 17 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)*

**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. 145-52 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](#)  
 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 (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\(4\)](#)  
 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\(4\)](#)

**Status:**

Point in time view as at 15/11/2001. This version of this provision has been superseded.

**Changes to legislation:**

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