



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XI

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

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

#### **154 Proof of certain other matters.**

- (1) An averment in any process in proceedings under the customs and excise Acts—
- (a) that those proceedings were instituted by the order of the Commissioners; or
  - (b) that any person is or was a Commissioner, officer or constable, or a member of Her Majesty's armed forces or coastguard; or
  - (c) that any person is or was appointed or authorised by the Commissioners to discharge, or was engaged by the orders or with the concurrence of the Commissioners in the discharge of, any duty; or
  - (d) that the Commissioners have or have not been satisfied as to any matter as to which they are required by any provision of those Acts to be satisfied; or
  - (e) that any ship is a British ship; or
  - (f) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,
- shall, until the contrary is proved, be sufficient evidence of the matter in question.
- (2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—
- (a) any duty has been paid or secured in respect of any goods; or
  - (b) any goods or other things whatsoever are of the description or nature alleged in the information, writ or other process; or
  - (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft; or

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- (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne; or
- (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported; or
- (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Commissioners, a law officer of the Crown or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the customs and excise Acts, the burden of proof shall lie upon the other party to the proceedings.

#### **Modifications etc. (not altering text)**

- C1** Ss. 152–155 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. 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** S. 154 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\(2\)](#)  
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](#)  
Ss. 150–155 applied (1.3.1995) by S.I. 1995/271, [reg. 12\(2\)](#)  
Ss. 150–155 applied (15.11.1996) by S.I. 1996/2721, [reg. 12\(2\)](#)  
Ss. 150–155 applied (1.5.1999) by S.I. 1999/1261, [reg. 4\(4\)](#)  
Ss. 150–155 applied (14.10.1999) by S.I. 1999/2821, [reg. 4\(4\)](#)  
Ss. 150–155 applied (14.10.1999) by S.I. 1999/2822, [reg. 4\(4\)](#)  
Ss. 152–155 applied (1.7.1999) by S.I. 1999/1618, [regs. 5\(1\)\(b\)](#), 6  
Ss. 150–155 applied (with modifications) (15.7.1998) by S.I. 1998/1531, [reg. 4\(4\)](#)  
Ss. 152–155 applied (1.7.1995) (with modifications) by S.I. 1995/1447, [reg. 4\(1\)\(b\)](#)  
Ss. 150–155 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. 150–155 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. 150–155 applied (31.3.2002) by S.I. 2002/868, [reg. 4\(4\)](#)
- C6** Ss. 150–155 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)**
- C7** Ss. 150–155 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)**
- C8** Ss. 150–155 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\(5\)](#))
- C9** Ss. 153–155 applied (3.3.2004) by [The Trade in Controlled Goods \(Embargoed Destinations\) Order 2004 \(S.I. 2004/318\)](#), [arts. 1](#), **11(2)**
- C10** Ss. 153–155 applied (1.5.2004) by [The Trade in Goods \(Control\) Order 2003 \(S.I. 2003/2765\)](#), [arts. 1\(1\)](#), **12(2)**

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- C11** Ss. 153-155 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)**
- C12** Ss. 150-155 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)**
- C13** Ss. 152-155 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))
- C14** Ss. 150-155 applied (9.2.2005) by The Export Control (Iraq and Ivory Coast) Order 2005 (S.I. 2005/232), arts. 1(1), **5(4)**
- C15** Ss. 150-155 applied (27.6.2005) by The Export Control (Democratic Republic of Congo) Order 2005 (S.I. 2005/1677), arts. 1(1), **7(3)**
- C16** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), arts. 1(1), **6(3)**
- C17** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), arts. 1(1), **7(3)**
- C18** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), regs. 1(1), **6(3)**
- C19** Ss. 150-155 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)**
- C20** Ss. 150-155 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)**
- C21** S. 154 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), arts. 1(1), **7(4)**
- C22** S. 154 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), arts. 1(1), **6(4)**
- C23** S. 154 applied (23.4.2008) by The Export Control (Burma) Order 2008 (S.I. 2008/1098), arts. 1(1), **11(4)**
- C24** Ss. 154, 155 applied (6.4.2009) by The Export Control Order 2008 (S.I. 2008/3231), arts. 1, **41(4)**
- C25** Ss. 150-155 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))
- C26** S. 154 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**)
- C27** S. 154 applied (20.2.2010) by The Export Control (Guinea) Order 2010 (S.I. 2010/364), arts. 1(1), **7(4)**
- C28** Ss. 154, 155 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**)
- C29** S. 154 applied (17.2.2011) by The Export Control (Somalia) Order 2011 (S.I. 2011/146), arts. 1(1), **5(4)**
- C30** S. 154 applied (17.2.2011) by The Export Control (Liberia) Order 2011 (S.I. 2011/145), arts. 1(1), **6(4)**
- C31** S. 154 applied (18.3.2011) by The Export Control (Libya) Order 2011 (S.I. 2011/825), arts. 1(1), **7(4)**
- C32** S. 154 applied (25.5.2011) by The Export Control (Syria and Miscellaneous Amendments) Order 2011 (S.I. 2011/1304), arts. 1(1), **7(4)**
- C33** S. 154 applied (13.6.2011) by The Export Control (Iran) Order 2011 (S.I. 2011/1297), arts. 1, **14(4)** (with art. 4)
- C34** S. 154 applied (13.6.2011) by The Export Control (Eritrea and Miscellaneous Amendments) Order 2011 (S.I. 2011/1296), arts. 1(1), **6(4)**
- C35** S. 154 applied (5.9.2011) by The Export Control (Belarus) and (Syria Amendment) Order 2011 (S.I. 2011/2010), arts. 1(1), **7(4)**
- C36** S. 154 applied (30.11.2011) by The Export Control (Al-Qaida and Taliban Sanctions) Regulations 2011 (S.I. 2011/2649), regs. 1(1), **8(3)**
- C37** S. 154 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)**
- C38** S. 154(2) modified by Car Tax Act 1983 (c. 53, SIF 40:2), s. 1(4), **Sch. 1 para. 8(9)** and Value Added Tax Act 1983 (c. 55, SIF 40:2), s. **39(9)**

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**C39** S. 154(2) amended by S.I. 1990/2167, art. 4, **Sch. para. 23**  
S. 154(2) applied (17.3.2000) by S.I. 1992/3155, **art. 3A(6)** (as inserted (17.3.2000) by S.I. 2000/426, art. 3, **Sch. 1 para. 9**)

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