



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XI

DETENTION OF PERSONS, FORFEITURE AND LEGAL PROCEEDINGS

General provisions as to legal proceedings

155 Persons who may conduct proceedings.

(1) ^{F1}An officer of Revenue and Customs or other person authorised by the Commissioners may conduct criminal proceedings relating to an assigned matter before a court of summary jurisdiction in Scotland or Northern Ireland.] .

^{F2}(2)

Textual Amendments

- F1** Words in s. 155(1) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 27](#); S.I. 2005/1126, art. 2(2)(h)
- F2** S. 155(2) repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\), Sch. 4 para. 21\(j\), Sch. 5](#); S.I. 2005/1126, art. 2(2)(h)(i)

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** 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](#)

Status: Point in time view as at 30/11/2009. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 155 is up to date with all changes known to be in force on or before 20 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)

- 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 (with modifications) (15.7.1998) by S.I. 1998/1531, **reg. 4(4)**
- Ss. 152-155 applied (1.7.1995) by S.I. 1995/1447, **reg. 4(1)(b)**
- 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 (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. 145-155 applied (31.3.2002) by S.I. 2002/868, **reg. 4(4)**
- C5** 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)**
- C6** 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)**
- C7** 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)**)
- C8** 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)**
- C9** Ss. 153-155 applied (1.5.2004) by The Trade in Goods (Control) Order 2003 (S.I. 2003/2765), **arts. 1(1), 12(2)**
- C10** 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)**
- C11** 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)**
- C12** 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)**)
- C13** 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)**
- C14** 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)**
- C15** Ss. 150-155 applied (26.11.2005) by The Export Control (Uzbekistan) Order 2005 (S.I. 2005/3257), **arts. 1(1), 6(3)**
- C16** Ss. 150-155 applied (27.7.2006) by The Export Control (Liberia) Order 2006 (S.I. 2006/2065), **arts. 1(1), 7(3)**
- C17** Ss. 150-155 applied (30.7.2006) by The Technical Assistance Control Regulations 2006 (S.I. 2006/1719), **regs. 1(1), 6(3)**
- C18** 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)**
- C19** 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)**
- C20** S. 155 applied (27.4.2007) by The Export Control (North Korea) Order 2007 (S.I. 2007/1334), **arts. 1(1), 7(4)**
- C21** S. 155 applied (26.5.2007) by The Export Control (Iran) Order 2007 (S.I. 2007/1526), **arts. 1(1), 6(4)**

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- C22** S. 155 applied (23.4.2008) by [The Export Control \(Burma\) Order 2008 \(S.I. 2008/1098\)](#), arts. 1(1), **11(4)**
- C23** Ss. 154, 155 applied (6.4.2009) by [The Export Control Order 2008 \(S.I. 2008/3231\)](#), arts. 1, **41(4)**
- C24** 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))

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