



# Finance Act 1989

## 1989 CHAPTER 26

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

#### *General*

#### **16 Time limits for proceedings.**

- (1) After section 146 of the Customs and Excise Management Act 1979 there shall be inserted—

**“146A Time limit for proceedings.**

- (1) Except as otherwise provided in the customs and excise Acts, and notwithstanding anything in any other enactment, the following provisions shall apply in relation to proceedings for an offence under those Acts.
- (2) Proceedings for an indictable offence shall not be commenced after the end of the period of 20 years beginning with the day on which the offence was committed.
- (3) Proceedings for a summary offence shall not be commenced after the end of the period of 3 years beginning with that day but, subject to that, may be commenced at any time within 6 months from the date on which sufficient evidence to warrant the proceedings came to the knowledge of the prosecuting authority.

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*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1989, Section 16. (See end of Document for details)

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- (4) For the purposes of subsection (3) above, a certificate of the prosecuting authority as to the date on which such evidence as is there mentioned came to that authority’s knowledge shall be conclusive evidence of that fact.
- (5) In the application of this section to Scotland—
  - (a) in subsection (3), “proceedings for an indictable offence” means proceedings on indictment;
  - (b) in subsection (3), “proceedings for a summary offence” means summary proceedings.
- (6) In the application of this section to Northern Ireland—
  - (a) “indictable offence” means an offence which, if committed by an adult, is punishable on conviction on indictment (whether only on conviction on indictment, or either on conviction on indictment or on summary conviction);
  - (b) “summary offence” means an offence which, if committed by an adult, is punishable only on summary conviction.
- (7) In this section, “prosecuting authority” means the Commissioners and includes, in Scotland, the procurator fiscal.”
- (2) Section 147(1) of that Act shall cease to have effect.
- <sup>F1</sup>(3) .....
- (4) This section shall have effect in relation to offences committed on or after the day on which this Act is passed.

<p><b>Textual Amendments</b></p> <p><b>F1</b> S. 16(3) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(4))</p>
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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Section 16.