



Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)

1972 CHAPTER 11

PART VIII ^{F1}

GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

F1 [1957 c.19 \(NI\)](#)

F1 [1957 c.19 \(NI\)](#)

F1 Functions transferred SR 1999/481

58 Arrest of offenders.

^{F2}(1) If any person (in this section referred to as “the offender”) is found committing, or is suspected upon reasonable grounds of having committed, any offence which under this Act is punishable with imprisonment or with a fine of £50 or more, the following provisions shall have effect—

- (a) an authorised officer may require the offender to do either or both of the following things—
 - (i) desist from such offence;
 - (ii) give his name and address;
- (b) if the offender, after being so required, wilfully continues such offence or fails or refuses to give his name and address, or gives a name and address which the authorised officer has reason to suspect is not the offender's true name and address, the authorised officer may arrest the offender;
- (c) where the offender is arrested under this section by an authorised officer who is not a member of the Royal Ulster Constabulary, that officer shall as soon as possible deliver the offender into the custody of a member of the Royal Ulster Constabulary to be dealt with according to law.

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), PART VIII . (See end of Document for details)

- (2) Where it is not practicable to arrest the offender as aforesaid at the time of the commission of the offence, or where the offender having been then or subsequently arrested for that offence has escaped, he may be arrested by an authorised officer at any time before the expiration of the period within which proceedings may be instituted against him and may be proceeded against accordingly.
- (3) The provisions of this section are in addition to and not in derogation of any other provision of this Act or of any enactment or any rule of law authorising the arrest of offenders.

F2 1972 c.10 (NI)

59 Institution of proceedings.

- ^{F3}(1) Any transferred excise duty payable by any person may, if the amount thereof is less than £100, be recovered, without prejudice to any other means of recovery, by the Ministry summarily as a civil debt.
- (2) Proceedings for an offence under this Act shall not be instituted except by or with the consent of the Ministry or the Attorney-General.
- (3) Any proceedings under this Act instituted in a court of summary jurisdiction may be commenced in the name of an authorised officer.
- (4) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced, those proceedings may be continued by any other authorised officer.

Subs.(5) rep. by 1975 c.59

F3 1972 c.10 (NI)

60 Service of process.

- ^{F4}(1) Any summons or other process issued for the purpose of any proceedings under this Act shall be deemed to have been duly served on the person to whom it is addressed if it is—
 - (a) delivered to him personally; or
 - (b) left at his last known place of abode or business or, in the case of a body corporate, at its registered or principal office; or
 - (c) left on board any vessel or aircraft to which he may belong or have lately belonged.
- (2) Any summons, notice, order or other document issued for the purposes of any proceedings under this Act, or of any appeal (including an appeal by way of case stated) from the decision of the court in any such proceedings, may be served by an officer of the Ministry.
- (3) This section shall not apply in relation to proceedings instituted in the High Court.

F4 1972 c.10 (NI)

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61 Proceedings for offences.

- (1) Notwithstanding anything contained in^{F5} Article 19(1) of the Magistrates' Courts (Northern Ireland) Order 1981], proceedings for an offence under this Act [^{F6}, other than under section 4, 7 or 70,] may be commenced at any time within the period of six months from the date on which evidence, sufficient in the opinion of the Ministry to justify a prosecution for the offence, comes to its knowledge, or within the period of twelve months after the commission of the offence, whichever period last expires.
- (2) For the purposes of subsection (1), a certificate purporting to be signed by the Minister or a secretary or assistant secretary of the Ministry as to the date on which such evidence as aforesaid came to the knowledge of the Ministry shall be conclusive evidence thereof.

F5 1981 NI 26
F6 1980 NI 6

62 Joint offenders.

^{F7} Where liability for any offence under this Act is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally as the Ministry may consider fit.

F7 1972 c.10 (NI)

63 Provisions as to imprisonment.

Where under any enactment a court of summary jurisdiction has power to order a person to be imprisoned in respect of the non-payment of a fine, or of the default of a sufficient distress to satisfy the amount of that fine, for a term in addition and succession to a term of imprisonment imposed for the same offence as the fine, then, in relation to a sentence for an offence under this Act, the aggregate of those terms of imprisonment may, notwithstanding anything in any such enactment, be any period not exceeding fifteen months.

64 General provisions as to offences and fines.

- ^{F8}(1) Where under this Act a punishment is prescribed for any offence or for any contravention of any regulation, direction, condition or requirement made, given or imposed under this Act, and any person is convicted in the same proceedings of more than one such offence or contravention, that person shall be liable to that punishment for each such offence or contravention of which he is so convicted.
- (2) Where an offence under this Act which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

F8 1972 c.10 (NI)

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65 Power of Ministry to mitigate fines, etc.

^{F9} The Ministry may, as it considers fit—

- (a) stay or compound any proceedings for an offence under this Act; or
- (b) after judgment, mitigate or remit any fine imposed under this Act; or
- (c) order the discharge or release of any person who has been imprisoned for any offence under this Act or for non-payment of a sum adjudged to be paid or awarded in relation to such an offence or in default of a sufficient distress to satisfy such a sum.

F9 [1972 c.10 \(NI\)](#)

66 Proof of certain matters.

^{F10} An averment in any process in proceedings under this Act that—

- (a) those proceedings were instituted with the consent of the Ministry or of the Attorney-General; or
- (b) any person is or was an authorised officer; or
- (c) at the time any offence under this Act is alleged to have been committed, the relevant transferred excise licence had not been issued to the person charged with the offence; or
- (d) the Ministry has or has not been satisfied as to any matter as to which it is required by any provision of this Act to be satisfied;

shall, until the contrary is proved, be sufficient evidence of the matter in question.

F10 [1972 c.10 \(NI\)](#)

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