

Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed)

1972 CHAPTER 11

PART VIII F1

GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

61 Proceedings for offences.

- (1) Notwithstanding anything contained in[F1 Article 19(1) of the Magistrates' Courts (Northern Ireland) Order 1981], proceedings for an offence under this Act [F2, 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.
- **F1** 1981 NI 26
- **F2** 1980 NI 6
- **F1** 1957 c.19 (NI)
- F1 Functions transferred SR 1999/481

Status:

Point in time view as at 01/01/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (repealed), Section 61.