

## SCHEDULES

### SCHEDULE 2

#### PROTECTION OF REVENUES DERIVED FROM EXCISE DUTIES

*The Customs and Excise Management Act 1979 (c. 2)*

7 In section 170 of that Act (fraudulent evasion of duty), after subsection (5) there shall be inserted the following subsection—

“(6) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.”