Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 6

AGGREGATES LEVY: EVASION, MISDECLARATION AND NEGLECT

PART 1

CRIMINAL OFFENCES

Criminal proceedings etc.

Sections 145 to 155 of the Customs and Excise Management Act 1979 (c. 2) (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences and penalties under this Part of this Schedule as they apply in relation to offences and penalties under the customs and excise Acts.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 5.