## 1995 No. 271

## The Dual-Use and Related Goods (Export Control) Regulations 1995

## **Customs and Excise**

**12.**—(1) Section 138 of the Customs and Excise Management Act 1979 (provision as to arrest of persons) shall apply to the arrest of any person for any offence under regulation 11 above in the event of contravention of regulation 3(2) above as it applies to arrest of any person for any offence under the customs and excise Acts.

(2) Sections 145 to 148 and 150 to 155 of the Customs and Excise Management Act 1979(1) (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under these Regulations and proceedings for such offences above as they apply in relation to offences and penalties and proceedings for offences under the customs and excise Acts.

(3) Nothing in subsections (1) to (4) of section 145 of the said Act (institution of proceedings for offences under the customs and excise Acts to be by order of the Commissioners) shall prevent the institution of proceedings by the Secretary of State for an offence of failing to comply with regulation 7, 8, 9 or 10 of these Regulations.

(4) In this regulation, "customs and excise Acts" has the same meaning as in section 1 of the said Act.

<sup>(1)</sup> Section 145(6) was amended by the Police and Criminal Evidence Act 1984 (c. 60), section 114(1); section 146(1) was modified by S.I. 1990/2167; section 146A was inserted by the Finance Act 1989 (c. 26), section 16(1) and (4); section 147(1) was repealed by the Finance Act 1989 (c. 26), section 16(2) and (4), section 187(1) and Schedule 17, Part I; section 147(2) was amended by the Magistrates' Courts Act 1980 (c. 43), section 154 and Schedule 7, paragraph 176; section 147(5) was repealed by the Criminal Justice Act 1982 (c. 48), section 77 and Schedule 14, paragraph 42 and section 78 and Schedule 16; section 148 was extended by S.I. 1993/1813; section 151 was amended by the Magistrates' Courts Act 1983 (c. 43), section 154 and Schedule 7, paragraph 177; section 153(4) was inserted by the Finance Act 1981 (c. 35), section 11(1) and Schedule 8, Part I, paragraph 9; section 153(2) was modified by S.I. 1990/2167.