

SCHEDULE 2

Amendments of other Acts

Customs and Excise Management Act 1979

2. In the following provisions of the Customs and Excise Management Act 1979⁽¹⁾, for “the Director of Revenue and Customs Prosecutions” substitute “the Director of Public Prosecutions”—

- (a) in section 145⁽²⁾ (institution of proceedings), subsection (1)(a);
- (b) in section 146A⁽³⁾ (time limits for proceedings), subsection (7)(a);
- (c) in section 150⁽⁴⁾ (incidental provisions as to legal proceedings), subsection (1).

⁽¹⁾ 1979 c. 2.

⁽²⁾ Section 145(1) was amended by the Commissioners for Revenue and Customs Act 2005, Schedule 4, paragraph 23(a).

⁽³⁾ Section 146A was inserted, in relation to offences committed on or after 27 July 1989, by the Finance Act 1989 (c. 26), section 16(1) and (4); section 146A(7) was amended by the Commissioners for Revenue and Customs Act 2005, section 50(6), Schedule 4, paragraphs 20 and 24.

⁽⁴⁾ Section 150(1) was amended by the Commissioners for Revenue and Customs Act 2005, Schedule 4, paragraphs 20 and 25.