

## SCHEDULE 2 LIST B OFFENCES

### PART 2

#### STATUTORY OFFENCES

##### *Drugs*

- 41 An offence under any of the following provisions of the Customs and Excise Management Act 1979 in relation to goods prohibited to be imported or exported under section 3(1) of the Misuse of Drugs Act 1971 (restriction of importation and exportation of controlled drugs)—
- (a) section 50(2) or (3) (penalty for improper importation of goods),
  - (b) section 68(2) (offences in relation to exportation of prohibited or restricted goods),
  - (c) section 170 (fraudulent evasion of duty).