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SCHEDULE

RELEVANT OFFENCES

PART 2

OTHER STATUTORY OFFENCES

15. An offence under either of the following provisions of the Customs and Excise Management Act 1979 (c. 2)–

- (a) section 170 (disregarding subsection (1)(a)) (fraudulent evasion of duty etc.);
- (b) section 170B (taking preparatory steps for evasion of duty).