

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## 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).