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Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 No. 834

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.