

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.