

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Customs and Excise Management Act 1979 (c. 2)

- 23 In section 145 (institution of proceedings)—
- (a) in subsection (1), for “except by order of the Commissioners” substitute “except—
 - (a) by or with the consent of the Director of Revenue and Customs Prosecutions, or
 - (b) by order of, or with the consent of, the Commissioners for Her Majesty’s Revenue and Customs.”,
 - (b) in subsection (2)—
 - (i) after “instituted” in both places insert “by order of the Commissioners”, and
 - (ii) after “an officer” insert “of Revenue and Customs”,
 - (c) subsection (4) shall cease to have effect, and
 - (d) in subsection (6), for “by order of the Commissioners or have not been commenced in the name of an officer.” substitute “in accordance with this section.”