
STATUTORY INSTRUMENTS

2006 No. 1719

The Technical Assistance Control Regulations 2006

6.—(1) Where the Commissioners for Revenue and Customs investigate or propose to investigate any matter with a view to determining—

- (a) whether there are grounds for believing that an offence under these Regulations has been committed; or
- (b) whether a person should be prosecuted for such an offence,

the matter shall be treated as an assigned matter.

(2) Section 138 of the Customs and Excise Management Act 1979 (provision as to arrest of persons) shall apply to the arrest of any person for an offence under these Regulations as it applies to the arrest of any person for offences under the customs and excise Acts.

(3) Sections 145 to 148 and 150 to 155 of the Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under these Regulations as they apply to offences and penalties under the customs and excise Acts.

(4) Section 77A of the Customs and Excise Management Act 1979 (provision as to information powers) shall apply to any person concerned in an activity requiring a licence under these Regulations as it applies to any person concerned in importation of goods for which an entry is required by or under that Act, and accordingly references in section 77A of the Customs and Excise Management Act 1979 to importation shall be read as including any activity requiring a licence under these Regulations.