
STATUTORY INSTRUMENTS

2006 No. 2065

The Export Control (Liberia) Order 2006

7.—(1) Where the Commissioners for Her Majesty's 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 this Order 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 any offences under article 3 or 4 of this Order 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 this Order 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)⁽¹⁾ shall apply to any person concerned in an activity requiring a licence under this Order as it applies to any person concerned in exportation 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 exportation shall be read as including any activity requiring a licence under this Order.

⁽¹⁾ Section 77A was inserted by section 10 of the Finance Act 1987 (c. 16) and amended by S.I. 1992/3095.