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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Part 4 of the Criminal Justice Act 1988, as amended by the Justice (Northern Ireland) Act 2002, empowers the Director of Public Prosecutions for Northern Ireland (“the DPP”), with the leave of the Court of Appeal, to refer certain cases to that Court where the DPP considers that the sentences imposed were unduly lenient.

This Order extends the range of offences in respect of which that power may be exercised to include customs and excise offences under section 170 of the Customs and Excise Management Act 1979 relating to the fraudulent evasion of duty on hydrocarbon oil and other fuels specified in the Hydrocarbon Oil Duties Act 1979 or on tobacco products specified in the Tobacco Products Duty Act 1979.

This Order further specifies cases in which a sentence has been passed for attempting to commit these offences or for encouraging or assisting the commission of an offence under sections 44, 45 or 46 of the Serious Crime Act 2007.