

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Iran (European Community Financial Sanctions) Regulations 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE

Evidence and Information

4. A person is guilty of an offence if he—
- (a) without reasonable excuse refuses or fails within the time and in the manner specified (or, if no time has been specified, within a reasonable time) to comply with any request made under paragraph 3;
 - (b) knowingly or recklessly gives any information or produces any document which is false in a material particular in response to such a request;
 - (c) otherwise wilfully obstructs the Treasury in the exercise of their powers under this Schedule; or
 - (d) with intent to evade the provisions of this Schedule, destroys, mutilates, defaces, conceals or removes any document.

Commencement Information

II Sch. para. 4 in force at 3.5.2007, see [reg. 1\(1\)](#)

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Changes and effects yet to be applied to :

- Regulations revoked by [S.I. 2010/2937 reg 27](#)