

---

STATUTORY INSTRUMENTS

---

**2010 No. 2978**

**The Iran (United Nations Sanctions) (Amendment) Order 2010**

**Amendment of the principal Order**

15. For article 11 substitute—

**“Customs Investigations**

**11.—**(1) Where the Commissioners for Revenue and Customs or the Secretary of State investigate or propose to investigate any matter with a view to determining—

- (a) whether there are grounds for believing that an offence under article 4(3) or 4A(3) of 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 within the meaning of section 1(1) of the Customs and Excise Management Act 1979 (“CEMA”)(1).

(2) Section 138 of CEMA (provision as to arrest of persons) shall apply to the arrest of a person for an offence under this Order as it applies to the arrest of a person for an offence under the customs and excise Acts.

(3) Sections 145, 146, 146A, 147, 148, 150, 151, 152, 154 and 155 of CEMA (proceedings for offences, mitigation of penalties, proof and other matters) shall apply in relation to offences and penalties under this Order as they apply in relation to offences and penalties under the customs and excise Acts.

(4) For the purposes of the application of section 145 of CEMA to this Order, only offences related to contraventions of the provisions referred to in paragraph 1(a) are offences under the customs and excise Acts.”