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STATUTORY INSTRUMENTS

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**2018 No. 200**

**The Export Control (North Korea Sanctions) Order 2018**

**PART 3**

**Offences**

*Proceedings*

**Application of the 1979 Act for the purposes of this Order**

**24.**—(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 is to be treated as an assigned matter.

(2) In this article “assigned matter” has the meaning given in section 1(1) of the 1979 Act<sup>(1)</sup>.

(3) Section 77A(2) of the 1979 Act applies to a person concerned in a relevant activity as it applies to a person concerned in the importation or exportation of goods but with the modifications specified in paragraph (4).

(4) The modifications are—

- (a) the reference in subsection (1) to a person concerned in the importation or exportation of goods for which for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under the 1979 Act is to be read as a reference to a person concerned in a relevant activity;
- (b) any other reference to importation or exportation is to be read as a reference to a relevant activity.

(5) For the purposes of paragraphs (3) and (4), “relevant activity” means an activity (other than the importation or exportation of goods) which, if not authorised by a licence under this Order, would contravene Article 3, 5, 7, 10, 11, 12, 13, 15, 16a, 16b, 16c, 16d, 16f, 16h or 18 of the North Korea Regulation.

(6) Section 138 of the 1979 Act<sup>(3)</sup> applies to a person who has committed, or whom there are reasonable grounds to suspect of having committed, an offence under this Order as it applies to a

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(1) The definition of “assigned matter” in section 1(1) of the Customs and Excise Management Act 1979 was amended by the Commissioners Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22(a), the Scotland Act 2012 (c. 11), section 24(7), the Wales Act 2014 (c.29), section 7(1).

(2) Section 77A of the Customs and Excise Management Act 1979 was inserted by the Finance Act 1987 (c.16), section 10 and amended by S.I. 1992/3095.

(3) Section 138 of the Customs and Excise Management Act 1979 was amended by the Police and Criminal Evidence Act 1984 (c. 60), section 114(1), Schedule 6, paragraph 37, and Schedule 7, Part 1, the Finance Act 1988 (c. 39), section 11, the Serious and Organised Crime Act 2005 (c. 15), Part 4 of Schedule 7, paragraph 54, S.I 1989/1341 and S.I. 2007/288.

person who has committed, or whom there are reasonable grounds to suspect of having committed, an offence for which the person is liable to be arrested under the customs and excise Acts but with the modifications specified in paragraph (7).

(7) The modifications are—

- (a) any reference to an offence under, or for which a person is liable to be arrested under, the customs and excise Acts is to be read as a reference to an offence under this Order;
- (b) in subsection (2) for the words “any person so liable” there is substituted “any such person”.

(8) The provisions of the 1979 Act mentioned in paragraph (9) apply for the purposes of proceedings for an offence under this Order as they apply for the purposes of proceedings for an offence under the customs and excise Acts but with the modifications specified in paragraph (10).

(9) The provisions of the 1979 Act are sections 145, 146, 146A, 147, 148, 150, 151, 152, 154 and 155(4).

(10) The modifications are—

- (a) a reference to proceedings for an offence under the customs and excise Acts is to be read as a reference to proceedings for an offence under this Order;
- (b) a reference to an offence for which a person is liable to be arrested under the customs and excise Acts is to be read as a reference to an offence under this Order;
- (c) section 146A has effect as if for subsection (1) of that section there was substituted—
  - “(1) The following provisions apply in relation to proceedings for an offence under the Export Control (North Korea) Sanctions Order 2018.”;
- (d) the reference in section 151 to any penalty imposed under the customs and excise Acts is to be read as a reference to any penalty imposed under this Order.

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(4) Section 145 of the Customs and Excise Management Act 1979 was amended by the Police and Criminal Evidence Act 1984, section 114(1), the Commissioner for Revenue and Customs Act 2005, Schedule 4, paragraph 23(a), and [S.I. 2014/834](#). Section 146A was inserted by the Finance Act 1989 (c. 26), section 16, and amended by the Commissioner for Revenue and Customs Act 2005, Schedule 4, paragraph 24, the Finance Act 2016 (c. 24), section 174, and [S.I. 2014/834](#). Section 147 was amended by the Criminal Justice Act 1982 (c. 48), Schedule 14, paragraph 42, the Finance Act 1989, section 16(2), and the Criminal Justice Act 2003, Part 2 of Schedule 3, paragraph 50. Section 152 was amended by the Commissioners for Revenue and Customs Act 2005, Schedule 4, paragraph 26, and Schedule 5. Section 155 was amended by the Commissioners for Revenue and Customs Act 2005, Schedule, 4, paragraph 27, and Schedule 5.