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STATUTORY INSTRUMENTS

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**2019 No. 855**

**The Russia (Sanctions) (EU Exit) Regulations 2019**

**PART 8**

Information and records

**Finance: information offences**

- 74.**—(1) A person commits an offence, if that person—
- (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 under regulation 72 (finance: powers to request information);
  - (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) with intent to evade any provision of regulation 72 or 73 (finance: production of documents), destroys, mutilates, defaces, conceals or removes any document;
  - (d) otherwise intentionally obstructs the Treasury in the exercise of their powers under regulation 72 or 73.
- (2) Where a person is convicted of an offence under this regulation, the court may make an order requiring that person, within such period as may be specified in the order, to comply with the request.

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**Commencement Information**

- II** Reg. 74 in force at 31.12.2020 on IP completion day (in accordance with [2020 c. 1, Sch. 5 para. 1\(1\)](#)), see reg. 1(2)

**Changes to legislation:**

There are currently no known outstanding effects for the The Russia (Sanctions) (EU Exit) Regulations 2019, Section 74.