
STATUTORY INSTRUMENTS

2020 No. 610

The Nicaragua (Sanctions) (EU Exit) Regulations 2020

PART 6

Information and records

Finance: information offences

- 27.**—(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 25 (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 25 or 26 (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 25 or 26.
- (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.

Commencement Information

II Reg. 27 in force at 31.12.2020 by [S.I. 2020/1514](#), [reg. 8\(2\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Nicaragua (Sanctions) (EU Exit) Regulations 2020. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 3A inserted by [S.I. 2024/643 reg. 12\(4\)](#)
- reg. 5(1)(aa) inserted by [S.I. 2024/643 reg. 12\(3\)](#)
- reg. 20A20B inserted by [S.I. 2024/643 reg. 12\(6\)](#)
- reg. 21A inserted by [S.I. 2024/643 reg. 12\(7\)](#)