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STATUTORY INSTRUMENTS

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**1992 No. 2790**

**The Statistics of Trade (Customs and Excise) Regulations 1992**

**Offences and evidence**

7.—(1) In any legal proceedings, whether civil or criminal, where any question arises concerning a document furnished or created for the purposes of the Intrastat system this regulation shall apply.

(2) Where any document does not consist of legible visual images its form and content may be proved in any proceedings by production of a copy of the information in the form of legible visual images.