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 $\underline{\text{https://data.police.Uk/static/files/Digital\%20Witness\%20Statement\%20-\%20Business\%20Process\%20-\%20v1.1.pdf}$ 

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Exceptions to the hearsay rule - Court Stage - Enforcement Guide (England & Wales)

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This Guide sets out the law and legal practice relevant to the criminal enforcement of health and safety duties.