



Finance Act 2007

2007 CHAPTER 11

PART 6

INVESTIGATION, ADMINISTRATION ETC

Investigation etc

83 Northern Ireland criminal investigations

- (1) Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12)) (application of Order to customs and excise) is amended as follows.
- (2) In sub-paragraph (a) of paragraph (1)—
 - (a) for “investigations conducted by officers of Customs and Excise of offences which relate to assigned matters, as defined in section 1 of the Customs and Excise Management Act 1979,” substitute “ investigations conducted by officers of Revenue and Customs ”, and
 - (b) for “persons detained by officers of Customs and Excise;” substitute “ persons detained by officers of Revenue and Customs; ”.
- (3) In the opening words of sub-paragraph (b) of that paragraph, for “investigations of offences conducted by officers of Customs and Excise” substitute “ investigations of offences conducted by officers of Revenue and Customs ”.
- (4) In paragraph (i) of that sub-paragraph, for “Article” substitute “ Articles ”.
- (5) In the Article 16A deemed to be inserted by that paragraph—
 - (a) for “and which relates to an assigned matter, as defined in section 1 of the Customs and Excise Management Act 1979,” substitute “ and which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions, ” and
 - (b) in the heading, for “**Customs and Excise**” substitute “ **Revenue and Customs** ”.

Status: Point in time view as at 01/08/2023.

Changes to legislation: Finance Act 2007, Section 83 is up to date with all changes known to be in force on or before 18 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(6) After that Article insert—

“16B Revenue and Customs: restriction on other powers to apply for production of documents

- (1) An officer of Revenue and Customs may make an application for the delivery of, or access to, documents under a provision specified in paragraph (3) only if the condition in paragraph (2) is satisfied.
- (2) The condition is that the officer thinks that an application under Schedule 1 would not succeed because the material required does not consist of or include special procedure material.
- (3) The provisions are—
 - (a) section 20BA of, and Schedule 1AA to, the Taxes Management Act 1970 (serious tax fraud);
 - (b) paragraph 11 of Schedule 11 to the Value Added Tax Act 1994 (VAT);
 - (c) paragraph 4A of Schedule 7 to the Finance Act 1994 (insurance premium tax);
 - (d) paragraph 7 of Schedule 5 to the Finance Act 1996 (landfill tax);
 - (e) paragraph 131 of Schedule 6 to the Finance Act 2000 (climate change levy);
 - (f) paragraph 8 of Schedule 7 to the Finance Act 2001 (aggregates levy);
 - (g) Part 6 of Schedule 13 to the Finance Act 2003 (stamp duty land tax).”

(7) After sub-paragraph (b) of paragraph (1) insert—

- “(c) that where an officer of Revenue and Customs searches premises in reliance on a warrant under Article 10 of, or paragraph 9 of Schedule 1 to, this Order (as applied by an order under this paragraph) the officer shall have the power to search persons found on the premises—
- (i) in such cases and circumstances as are specified in the order, and
 - (ii) subject to any conditions specified in the order; and
- (d) that powers and functions conferred by a provision of this Order (as applied by an order under this paragraph) may be exercised only by officers of Revenue and Customs acting with the authority (which may be general or specific) of the Commissioners for Her Majesty's Revenue and Customs.”

(8) After that paragraph insert—

- “(1A) A certificate of the Commissioners that an officer of Revenue and Customs had authority under paragraph (1)(d) to exercise a power or function conferred by a provision of this Order shall be conclusive evidence of that fact.”

(9) For paragraph (2) substitute—

- “(2) An order under paragraph (1)—
- (a) may, in modifying a provision, in particular impose conditions on the exercise of a function, and
 - (b) shall not be taken to limit a power under section 164 of the Customs and Excise Management Act 1979.”

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(10) The heading of Article 85 accordingly becomes “ **Application of Order to Revenue and Customs** ”.

Commencement Information

I1 S. 83 in force at 8.11.2007 by [S.I. 2007/3166](#), **art. 2(b)**

Status:

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