

## STATUTORY RULES OF NORTHERN IRELAND

### 2007 No. 464

## The Police and Criminal Evidence (Application to Revenue and Customs) Order (Northern Ireland) 2007

### Restriction on other powers to apply for production of documents

7. In its application by virtue of Article 3 above the 1989 Order shall have effect as if the following Article were inserted after Article 16A—

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

**16B.**—(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 and Schedule 1AA of the Taxes Management Act 1970 (serious tax fraud)(1);
- (b) paragraph 11 of Schedule 11 to the Value Added Tax Act 1994 (VAT)(2);
- (c) paragraph 4A of Schedule 7 to the Finance Act 1994 (insurance premium tax)(3);
- (d) paragraph 7 of Schedule 5 to the Finance Act 1996 (landfill tax)(4);
- (e) paragraph 131 of Schedule 6 to the Finance Act 2000 (climate change levy)(5);
- (f) paragraph 8 of Schedule 7 to the Finance Act 2001 (aggregates levy)(6);
- (g) Part 6 of Schedule 13 to the Finance Act 2003 (stamp duty land tax)(7).”

#### Commencement Information

**II** Art. 7 in force at 1.12.2007, see [art. 1](#)

- (1) [1970 c.9](#). Section 20BA and Schedule 1AA were inserted by section 149 of the Finance Act 2000 ([c.17](#)).
- (2) [1994 c.23](#). Paragraph 11 is derived from Schedule 7 to the Value Added Tax Act 1983 ([c.55](#)).
- (3) [1994 c.9](#). Paragraph 4A was inserted by section 34 of, and paragraph 8(1) of Schedule 5 to, the Finance Act 1995 ([c.4](#)). Paragraph 4A was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(g) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 ([c.16](#)).
- (4) [1996 c.8](#). Paragraph 7 was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(h) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 ([c.16](#)).
- (5) [2000 c.17](#). Paragraph 131 was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(i) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 ([c.16](#)).
- (6) [2001 c.9](#).
- (7) [2003 c.14](#).

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**Changes to legislation:** *There are currently no known outstanding effects for the The Police and Criminal Evidence (Application to Revenue and Customs) Order (Northern Ireland) 2007, Section 7. (See end of Document for details)*

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