

EXPLANATORY NOTE

(This note is not part of the Order)

This Order applies certain provisions of the Police and Criminal Evidence (Northern Ireland) Order 1989, subject to specified modifications, to relevant investigations conducted by officers of Revenue and Customs and to persons detained by such officers. A relevant investigation is a criminal investigation conducted by officers of Revenue and Customs which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions apart from certain specified former Inland Revenue matters.

Article 3 of the Order applies the provisions of the 1989 Order contained in Schedule 1, subject to specified modifications, to relevant investigations conducted by officers of Revenue and Customs and to persons detained by such officers. Schedule 2 to the Order substitutes terms applicable to Revenue and Customs for certain words and phrases in the 1989 Order and sets out equivalent Revenue and Customs grades for specified ranks of constable or police officer.

Article 4 ensures that officers of Revenue and Customs do not have powers to charge a person, release a person on bail or to detain a person after charge.

Article 5(1) permits officers of Revenue and Customs to retain things found during a lawful search notwithstanding that the thing found is not evidence of an offence which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions. Article 5(2) ensures that nothing in the application of the 1989 Order to Revenue and Customs shall be construed to prevent any thing lawfully seized by a person under any statutory provision from being accepted and retained by an officer. Article 5(3) provides that the provisions in the 1989 Order on access and copying shall not apply to any thing seized as liable to forfeiture under the customs and excise Acts.

Article 6 inserts Article 16A into the 1989 Order which provides that material acquired or created in the course of a trade or business is not excluded or special procedure material for the purposes of any statutory provision mentioned in Article 11(2) of the 1989 Order.

Article 7 inserts Article 16B into the 1989 Order which restricts the use of powers to apply for the production of documents under other enactments. An officer of Revenue and Customs may only use those other powers if he thinks that an application under Schedule 1 of the 1989 Order would not succeed because the material required does not consist of or include special procedure material.

Article 8 modifies Article 20 (1) of the 1989 Order to restrict the power of entry and search after arrest to relevant indictable offences.

Article 9 modifies Article 50 of the 1989 Order substituting the Commissioners for the Chief Constable.

Article 10 modifies Article 56 of the 1989 Order (intimate searches) so that it has effect as if it related only to items which might cause injury.

Article 11 modifies Article 75(3) of the 1989 Order (confessions by mentally handicapped persons) by expanding the definition of "independent person" to include an officer of Revenue and Customs or any other person acting under the authority of the Commissioners for Her Majesty's Revenue and Customs.

Article 12 provides that where any provision of the 1989 Order applied to Revenue and Customs confers a power on an officer of Revenue and Customs (and does not provide that the power may only be exercised with the consent of some person other than the officer) the officer may use reasonable force in the exercise of the power.

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. (See end of Document for details)*

Article 13 modifies Article 26 (2) of the 1989 Order (Arrest without warrant: constables) so that it does not limit other enactments which confer upon officers of Revenue and Customs the power to arrest or detain persons.

Article 14 provides that an officer of Revenue and Customs searching premises under the authority of a warrant under Article 10 of, or paragraph 11 of Schedule 1 to the 1989 Order, may search persons found on the premises where he has reasonable cause to believe that person to be in possession of material likely to be of substantial value to the investigation of the offence. The power must be exercised by a person of the same sex as the person being searched.

Article 15 provides that powers and functions in the provisions of the 1989 Order applied to Revenue and Customs by the Order may only be exercised by officers of Revenue and Customs who are authorised to do so by the Commissioners.

Article 16 provides for the revocation of earlier instruments.

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.