

2010 No. 42

REVENUE AND CUSTOMS

**The Police and Criminal Evidence (Application to Revenue and
Customs) Order (Northern Ireland) 2007 (Amendment)
Order 2010**

<i>Made</i>	- - - -	<i>22nd February 2010</i>
<i>Laid before Parliament</i>		<i>23rd February 2010</i>
<i>Coming into force</i>	- -	<i>19th March 2010</i>

The Treasury make the following Order in exercise of the powers conferred by Article 85(1) and (2) of the Police and Criminal Evidence (Northern Ireland) Order 1989(a).

Citation and commencement

1. This Order may be cited as the Police and Criminal Evidence (Application to Revenue and Customs) Order (Northern Ireland) 2007 (Amendment) Order 2010 and shall come into force on the 19th March 2010.

Amendment of the principal Order

2.—(1) The Police and Criminal Evidence (Application to Revenue and Customs) Order (Northern Ireland) 2007(b) is amended as follows.

(2) In Article 2 (interpretation), in the definition of a “former Inland Revenue matter”, for “13 to 15” substitute “14, 15”.

(3) In Schedule 1 (Provisions of the 1989 Order applied to Revenue and Customs)—

- (a) for “Article 19(1)(b), (2), (3)” substitute “Article 19(1)(a)(i), (1)(b), (1)(ca), (1)(d), (2) and (3)(c)”,
- (b) for “Article 24(1) to (4)” substitute “Article 24 (1) to (4) and (7)(d)”, and
- (c) for “Article 26(2)” substitute “Article 26(2), (4), (5)(e)”.

(a) S.I. 1989/1341 (N.I. 12). Article 85(3) of the Order was repealed by section 50(6) of, and paragraph 40 of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c.11). Article 85 was amended by section 83 of the Finance Act 2007 (c.11).

(b) S.R. 2007/464.

(c) S.I. 1989/1341 (N.I. 12). Article 19(1)(b) of the 1989 Order was amended by Article 11(2) of the Police and Criminal Evidence (Amendment) (Northern Ireland) Order 2007 (S.I. 2007/288 (N.I. 2)). Article 9(1)(ca) was inserted by Article 4 of the Police (Amendment) (Northern Ireland) Order 1995 (S.I. 1995/2993 (N.I. 17)).

(d) Article 24(7) of the 1989 Order was inserted by Article 14(2) of the Police and Criminal Evidence (Amendment) (Northern Ireland) Order 2007 (S.I. 2007/288 (N.I.2)).

(e) Article 26 of the 1989 Order was amended by Article 15 of the Police and Criminal Evidence (Amendment) (Northern Ireland) Order 2007 (S.I. 2007/288 (N.I. 2)).

*Dave Watts
Frank Roy*

22 February 2010

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Police and Criminal Evidence (Application to Revenue and Customs) Order (Northern Ireland) 2007 (“the principal Order”) applies certain provisions of the Police and Criminal Evidence (Northern Ireland) Order 1989 (PACE), 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 2(2) of the Order extends the application of PACE to National Minimum Wage investigations by amending the definition of a “former Inland Revenue matter” in Article 2(1) of the principal Order.

Article 2(3) of the Order extends the provisions of Article 19 of PACE (entry for purpose of arrest etc) to apply to officers of Revenue and Customs the power to enter and search premises for the purposes of executing a warrant of arrest issued in connection with or arising out of criminal proceedings and for the purposes of recapturing persons unlawfully at large. Article 2(3) also applies the power under Article 24(7) of PACE for persons authorised to accompany an officer of HMRC under Article 18 of PACE (execution of warrants) to retain anything seized for as long as is necessary in all the circumstances. Article 2(3)(c) applies Article 26(4) and (5) of PACE to make clear that these provisions apply to the exercise of the power of summary arrest under Article 26(2) of PACE.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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£4.00

Dd. N4290. C1. 2/10. Gp. 130. 14567.