



Police and Criminal Evidence Act 1984

1984 CHAPTER 60

PART XI

MISCELLANEOUS AND SUPPLEMENTARY

114 Application of Act to Customs and Excise.

- (1) “Arrested”, “arresting”, “arrest” and “to arrest” shall respectively be substituted for “detained”, “detaining”, “detention” and “to detain” wherever in the customs and excise Acts, as defined in section 1(1) of the ^{M1}Customs and Excise Management Act 1979, those words are used in relation to persons.
- (2) The Treasury may by order direct—
 - (a) that any provision of this Act which relates to investigations of offences conducted by police officers or to persons detained by the police shall apply, subject to such modifications as the order may specify, to 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, or to persons detained by officers of Customs and Excise; and
 - (b) that, in relation to investigations of offences conducted by officers of Customs and Excise—
 - (i) this Act shall have effect as if the following section were inserted after section 14—

“14A Exception for Customs and Excise.

Material in the possession of a person who acquired or created it in the course of any trade, business, profession or other occupation or for the purpose of any paid or unpaid office and which relates to an assigned matter, as defined in section 1 of the Customs and Excise Management Act 1979, is neither excluded material nor special procedure material

Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation: Police and Criminal Evidence Act 1984, Section 114 is up to date with all changes known to be in force on or before 26 May 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)

for the purposes of any enactment such as is mentioned in section 9(2) above.”; and

(ii) section 55 above shall have effect as if it related only to things such as are mentioned in subsection (1)(a) of that section.

(3) Nothing in any order under subsection (2) above shall be taken to limit any powers exercisable under section 164 of the ^{M2}Customs and Excise Management Act 1979.

(4) ^{F1}.....

(5) An order under this section shall be made by statutory instrument and shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F1 S. 114(4) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52, 53(1), Sch. 4 para. 31, **Sch. 5**; S.I. 2005/1126, **art. 2(2)(h)(i)**

Modifications etc. (not altering text)

C1 S. 114 excluded (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 16, 53(1), **Sch. 2 Pt. 1 para. 7**; S.I. 2005/1126, **art. 2(2)(d)**

C2 S. 114(2) extended (1.4.2003) by 2001 c. 16, ss. 67, 138(2); S.I. 2003/708, **art. 2(c)**

Marginal Citations

M1 1979 c. 2.

M2 1979 c. 2.

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