
Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 7

AMENDMENTS OF SCHEDULE 7 TO THE PRINCIPAL ACT

- 5 (1) In paragraph 10 (entry and search of premises and persons) in subparagraph (3) (search warrants)—
- (a) for the words “an offence in connection with the tax” there shall be substituted “a fraud offence which appears to be of a serious nature”;
 - (b) after the word “authorising” there shall be inserted “subject to subparagraphs (5) and (6) below”;
 - (c) in paragraph (b) for the words “such an offence” there shall substituted “a fraud offence which appears to him to be of a serious nature”; and
 - (d) in paragraph (c) the words “to have committed or to be about to commit such an offence or” shall be omitted.
- (2) At the end of the paragraph there shall be added the following subparagraphs—
- “(4) In subparagraph (3) above ”a fraud offence’ means an offence under any provision of subsections (1) to (3) of section 39 of this Act.
- (5) The powers conferred by a warrant under this paragraph shall not be exercisable—
- (a) by more than such number of authorised persons as may be specified in the warrant; nor
 - (b) outside such times of day as may be so specified; nor
 - (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.
- (6) An authorised person seeking to exercise the powers conferred by a warrant under this paragraph or, if there is more than one such authorised person, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows:—
- (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
 - (b) if at that time the occupier is not present but a person who appears to the authorised person to be in charge of the premises is present, the copy shall be supplied to that person; and
 - (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.”

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Paragraph 5.