



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER III

CUSTOMS: ENFORCEMENT POWERS

22 Records and rules of evidence.

- (1) Where any information is preserved by approved means as mentioned in section 21(4) above, a copy of any document in which it is contained shall, subject to subsection (2) below, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (2) A statement contained in a document produced by a computer shall not by virtue of subsection (1) above be admissible in evidence—
 - (a) in civil proceedings in England and Wales, except in accordance with sections 5 and 6 of the ^{M1}Civil Evidence Act 1968;
 - (b) in criminal proceedings in England and Wales, except in accordance with sections 69 and 70 of the ^{M2}Police and Criminal Evidence Act 1984 and Part II of the ^{M3}Criminal Justice Act 1988;
 - (c) in civil proceedings in Scotland, except in accordance with sections 5 and 6 of the ^{M4}Civil Evidence (Scotland) Act 1988;
 - (d) in criminal proceedings in Scotland, except in accordance with [^{F1}Schedule 8 to the Criminal Procedure (Scotland) Act 1995];
 - (e) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the ^{M5}Civil Evidence Act (Northern Ireland) 1971; and
 - (f) in criminal proceedings in Northern Ireland, except in accordance with Article 68 of the ^{M6}Police and Criminal Evidence (Northern Ireland) Order 1989 and

Status: Point in time view as at 01/04/1996. This version of this provision has been superseded.

Changes to legislation: Finance Act 1994, Section 22 is up to date with all changes known to be in force on or before 27 June 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)

Part II of the ^{M7}Criminal Justice (Evidence, Etc.) (Northern Ireland) Order 1988.

Textual Amendments

F1 Words in s. 22(2) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 89(2)**

Marginal Citations

M1 1968 c. 64.

M2 1984 c. 60.

M3 1988 c. 33.

M4 1988 c. 32.

M5 1971 c. 36 (N.I.).

M6 S.I. 1989/1341 (N.I. 12).

M7 S.I. 1988/1847 (N.I. 17).

Status:

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