



# 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—
  - <sup>F1</sup>(a) .....
  - <sup>F2</sup>(b) .....
  - (c) in civil proceedings in Scotland, except in accordance with sections 5 and 6 of the <sup>M1</sup>Civil Evidence (Scotland) Act 1988;
  - (d) in criminal proceedings in Scotland, except in accordance with [<sup>F3</sup>Schedule 8 to the Criminal Procedure (Scotland) Act 1995];
  - <sup>F4</sup>(e) .....
  - <sup>F5</sup>(f) .....

#### Textual Amendments

- F1** S. 22(2)(a) repealed (31.1.1997) by 1995 c. 38, s. 15(2), **Sch. 2**; S.I. 1996/3217, **art. 2**
- F2** S. 22(2)(b) repealed (4.4.2005) by Criminal Justice Act 2003 (c. 44), s. 336(3)(4), **Sch. 37 Pt. 6**; S.I. 2005/950, **art. 2(1)**, **Sch. 1 para. 44(3)** (with **Sch. 2**) (as explained (29.7.2005) by S.I. 2005/2122, **art.**

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**Status:** Point in time view as at 03/04/2006.

**Changes to legislation:** Finance Act 1994, Section 22 is up to date with all changes known to be in force on or before 06 July 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)

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2; and as amended: (14.7.2008) by 2008 c. 4, Sch. 26 para. 78, Sch. 28 Pt. 2; S.I. 2008/1586, Sch. 1 paras. 48(s), 50(2)(d); (30.11.2009) by S.I. 2009/3111, art. 2; (3.12.2012) by S.I. 2012/2905, art. 4; (3.12.2012) by 2012 c. 10, Sch. 14 para. 17; S.I. 2012/2906, art. 2(l))

**F3** Words in s. 22(2) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 89(2)**

**F4** S. 22(2)(e) repealed (6.9.1999) by S.I. 1997/2983 (N.I. 21), arts. 1(2), 3(2), **Sch. 2**; S.R. 1999/339, **art. 2**

**F5** S. 22(2)(f) repealed (N.I.) (3.4.2006) by The Criminal Justice (Evidence) (Northern Ireland) Order 2004 (S.I. 2004/1501), art. 1(3), **Sch. 2** (with art. 43); S.R. 2006/63, art. 2

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### Marginal Citations

**M1** 1988 c. 32.

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