



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 6

REVENUE FUNCTIONS

General functions

318 Revenue functions regarding employment

- (1) Subsection (2) applies if—
 - (a) the Director serves a notice or notices under section 317(2) in relation to a company and in respect of a period or periods, and
 - (b) the company is an employer.
- (2) The general Revenue functions vested in the Director do not include functions relating to any requirement which—
 - (a) is imposed on the company in its capacity as employer, and
 - (b) relates to a year of assessment which does not fall wholly within the period or periods.
- (3) Subsection (4) applies if—
 - (a) the Director serves a notice or notices under section 317(2) in relation to an individual and in respect of a year or years of assessment, and
 - (b) the individual is a self-employed earner.
- (4) The general Revenue functions vested in the Director do not include functions relating to any liability to pay Class 2 contributions in respect of a period which does not fall wholly within the year or years of assessment.
- (5) In this section in its application to Great Britain—
 - (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.

Status: Point in time view as at 24/02/2003. This version of this provision has been superseded.

Changes to legislation: Proceeds of Crime Act 2002, Section 318 is up to date with all changes known to be in force on or before 10 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)

- (6) In this section in its application to Northern Ireland—
- (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.

Commencement Information

- II** S. 318 in force at 24.2.2003 by S.I. 2003/120, art. 2, Sch. (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

Status:

Point in time view as at 24/02/2003. This version of this provision has been superseded.

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