



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 6

REVENUE FUNCTIONS

General

323 Functions

- (1) The general Revenue functions are such of the functions vested in the Board or in an officer of the Board as relate to any of the following matters—
 - (a) income tax;
 - (b) capital gains tax;
 - (c) corporation tax;
 - (d) national insurance contributions;
 - (e) statutory sick pay;
 - (f) statutory maternity pay;
 - (g) statutory paternity pay;
 - (h) statutory adoption pay;
 - (i) student loans.
- (2) The Revenue inheritance tax functions are such functions vested in the Board or in an officer of the Board as relate to inheritance tax.
- (3) But the general Revenue functions and the Revenue inheritance tax functions do not include any of the following functions—
 - (a) functions relating to the making of subordinate legislation (within the meaning given by section 21(1) of the Interpretation Act 1978 (c. 30));
 - (b) the function of the prosecution of offences;
 - (c) the function of authorising an officer for the purposes of section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents);
 - (d) the function of giving information under that section;

Status: This is the original version (as it was originally enacted).

- (e) the function of approving an officer’s application for the purposes of section 20C of the Taxes Management Act 1970 (warrant to enter and search premises);
 - (f) the function of applying under that section.
- (4) For the purposes of this section in its application to Great Britain—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “statutory sick pay” must be construed in accordance with section 151(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 164(1) of that Act;
 - (d) “statutory paternity pay” must be construed in accordance with section 171ZA of that Act;
 - (e) “statutory adoption pay” must be construed in accordance with section 171ZL of that Act;
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944).
- (5) For the purposes of this section in its application to Northern Ireland—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “statutory sick pay” must be construed in accordance with section 147(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 160(1) of that Act;
 - (d) “statutory paternity pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZA of the Social Security Contributions and Benefits Act 1992;
 - (e) “statutory adoption pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZB of that Act;
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121).