



Finance Act 2003

2003 CHAPTER 14

PART 3

TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

Evidence

38 Admissibility of certain statements and documents

- (1) Statements made or documents produced by or on behalf of a person are not inadmissible in—
- (a) any criminal proceedings against that person in respect of any offence in connection with or in relation to any relevant tax or duty, or
 - (b) any proceedings against that person for the recovery of any sum due from him in connection with or in relation to any relevant tax or duty,
- by reason only that any of the matters specified in subsection (2) has been drawn to his attention and that he was, or may have been, induced by that matter having been brought to his attention to make the statements or produce the documents.
- (2) The matters mentioned in subsection (1) are—
- (a) that the Commissioners have power, in relation to any relevant tax or duty, to demand by means of a written notice an amount by way of a civil penalty, instead of instituting criminal proceedings;
 - (b) that it is the Commissioners' practice, without being able to give an undertaking as to whether they will make such a demand in any case, to be influenced in determining whether to make such a demand by the fact (where it is the case) that a person has made a full confession of any dishonest conduct to which he has been a party and has given full facilities for an investigation;
 - (c) that the Commissioners or, on appeal, an appeal tribunal have power to reduce a penalty under section 25, as provided in subsection (1) of section 29; and
 - (d) that, in determining the extent of such a reduction in the case of any person, the Commissioners or tribunal will have regard to the extent of the co-operation which he has given to the Commissioners in their investigation.

Status: This is the original version (as it was originally enacted).

- (3) References in this section to a relevant tax or duty do not include a reference to customs duty of a preferential tariff country.