

SCHEDULES

SCHEDULE 2

FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &C.

PART 1

GENERAL

Wireless Telegraphy Act 1949 (c. 54)

- 1 The Commissioners may not give an authority under section 5 of the Wireless Telegraphy Act 1949 (interception, &c.) in connection with a function relating to a matter to which section 7 above applies.

Taxes Management Act 1970 (c. 9)

- 2 A power under any of the following provisions of the Taxes Management Act 1970 may be exercised only in connection with functions relating to matters to which section 7 above applies—
- (a) section 21 (stock jobbers' transactions),
 - (b) section 23 (copies of registers of securities), and
 - (c) section 24 (information about income from securities).
- 3 Section 113(3) of that Act (form of documents) shall have effect only in connection with functions relating to matters to which section 7 above applies.

Customs and Excise Management Act 1979 (c. 2)

- 4 Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person acting deemed to be proper officer) shall not apply to a person engaged in connection with a function relating to a matter to which section 7 above applies.
- 5 (1) Section 11 of that Act (assistance to be rendered by police, &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.
- (2) A person may rely for the purposes of section 11 of that Act on a statement (written or oral) of an officer of Revenue and Customs that a function does not relate to a matter to which section 7 above applies.
- 6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.) of that Act shall not apply in relation to a declaration, document or statement in respect of a function relating to a matter to which section 7 above applies.

Status: This is the original version (as it was originally enacted).

Police and Criminal Evidence Act 1984 (c. 60)

- 7 (1) Section 114 of the Police and Criminal Evidence Act 1984 (application of Act to customs and excise) shall not apply to investigations in connection with a matter to which section 7 above applies.
- (2) Section 7(4) above shall not have effect in relation to a function conferred by order under section 114 of that Act.

Finance Act 1985 (c. 54)

- 8 Section 10 of the Finance Act 1985 (computer records &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.

Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))

- 9 (1) Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (application to customs and excise) shall not apply to investigations in connection with a matter to which section 7 above applies.
- (2) Section 7(4) above shall not have effect in relation to a function conferred by order under Article 85 of that Order.

Finance Act 1998 (c. 36)

- 10 In section 163(1) of the Finance Act 1998 (adoption of single currency by other member States) for “any matter under the care and management of the Commissioners of Inland Revenue.” substitute “any matter for which the Commissioners for Her Majesty’s Revenue and Customs are responsible and to which section 7 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies.”

Regulation of Investigatory Powers Act 2000 (c. 23)

- 11 (1) Action may not be taken by or on behalf of the Commissioners under or by virtue of the following provisions of the Regulation of Investigatory Powers Act 2000 in connection with a function relating to a matter to which section 7 above applies.
- (2) Those provisions are—
- (a) section 6(2)(h) (application for issue of an interception warrant),
 - (b) section 32(6)(m) (designation of officers in relation to intrusive surveillance),
 - (c) section 49(1)(e) and paragraphs 2(3) and 4(2) of Schedule 2 (disclosure: permission), and
 - (d) section 54 (secrecy).

Finance Act 2002 (c. 23)

- 12 (1) In section 135(10) of the Finance Act 2002 (requirement to use electronic communications) for the definition of “taxation matter” substitute—
- ““taxation matter” means any taxation matter for which the Commissioners are responsible and to which section 7 of the

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Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies.”

(2) Section 135 is also amended by Schedule 4 below.

Proceeds of Crime Act 2002 (c. 29)

- 13 The power in section 294 of the Proceeds of Crime Act 2002 (to seize cash)—
- (a) shall vest in an officer of Revenue and Customs only in so far as he is exercising a function relating to a matter to which section 7 above does not apply, but
 - (b) may be exercised by the officer in reliance on a suspicion that relates to a matter to which section 7 above applies.

Crime (International Co-operation) Act 2003 (c. 32)

- 14 An order under section 27 of the Crime (International Co-operation) Act 2003 (exercise of Secretary of State’s powers by others) shall not permit the exercise of a power by the Commissioners in relation to a matter—
- (a) to which section 7 above applies, or
 - (b) which corresponds, in relation to a country other than the United Kingdom, to a matter to which section 7 above applies.