

Status: Point in time view as at 27/03/2014.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Proceeds of Crime Act 2002 (c. 29) is up to date with all changes known to be in force on or before 26 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)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Proceeds of Crime Act 2002 (c. 29)

F197

Textual Amendments

- F1** Sch. 4 para. 97 omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 1 para. 15](#)

Commencement Information

- I1** Sch. 4 para. 97 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

F298

Textual Amendments

- F2** Sch. 4 para. 98 repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 14](#); [S.I. 2008/755](#), art. 2(1)(d) (with arts. 3-14)

Commencement Information

- I2** Sch. 4 para. 98 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

- 99 In section 451 of that Act (Customs and Excise prosecutions)—
- (a) in subsection (1), for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”;
 - (b) for subsection (2) substitute—
 - “(2) Where proceedings under subsection (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.”;
 - (c) subsection (3) shall cease to have effect,
 - (d) in subsection (5) for “customs officer”, in each place, substitute “officer of Revenue and Customs”, and
 - (e) for the heading substitute “Revenue and Customs prosecutions”.

Status: Point in time view as at 27/03/2014.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Proceeds of Crime Act 2002 (c. 29) is up to date with all changes known to be in force on or before 26 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)

Commencement Information

I3 Sch. 4 para. 99 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

100 In Schedule 8 to that Act (declarations) for “an offence relating to inland revenue,”, in each place, substitute “ an offence relating to a former Inland Revenue matter (being a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30), ”.

Commencement Information

I4 Sch. 4 para. 100 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

Status:

Point in time view as at 27/03/2014.

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Cross Heading: Proceeds of Crime Act 2002 (c. 29) is up to date with all changes known to be in force on or before 26 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.