



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Offences

33 Power of arrest **U.K.**

- (1) An authorised officer of Revenue and Customs may arrest a person without warrant if the officer reasonably suspects that the person—
 - (a) has committed an offence under section 30, 31 or 32,
 - (b) is committing an offence under any of those sections, or
 - (c) is about to commit an offence under any of those sections.
- (2) In subsection (1) “authorised” means authorised by the Commissioners.
- (3) Authorisation for the purposes of this section may be specific or general.
- (4) In Scotland or Northern Ireland, a constable may arrest a person without warrant if the constable reasonably suspects that the person—
 - (a) has committed an offence under this Act,
 - (b) is committing an offence under this Act, or
 - (c) is about to commit an offence under this Act.

Modifications etc. (not altering text)

- C1** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 1(7)(e), 58(1)** (with s. 36(4))
- C2** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 7(8)(h), 58(1)** (with s. 36(4))
- C3** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 3(8)(g), 58(1)** (with s. 36(4))
- C4** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 11(7)(h), 58(1)** (with s. 36(4))

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 33 is up to date with all changes known to be in force on or before 21 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) [View outstanding changes](#)

Commencement Information

II S. 33 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)