



Finance Act 2007

2007 CHAPTER 11

PART 6

INVESTIGATION, ADMINISTRATION ETC

Investigation etc

82 Criminal investigations: powers of Revenue and Customs

- (1) Section 114 of the Police and Criminal Evidence Act 1984 (c. 60) (application of Act to customs and excise) is amended as follows.
- (2) In paragraph (a) of subsection (2)—
 - (a) for “investigations conducted by officers of Customs and Excise of offences which relate to assigned matters, as defined in section 1 of the Customs and Excise Management Act 1979,” substitute “investigations conducted by officers of Revenue and Customs”, and
 - (b) for “persons detained by officers of Customs and Excise;” substitute “persons detained by officers of Revenue and Customs;”.
- (3) In the opening words of paragraph (b) of that subsection, for “investigations of offences conducted by officers of Customs and Excise” substitute “investigations of offences conducted by officers of Revenue and Customs”.
- (4) In sub-paragraph (i) of that paragraph, for “section” substitute “sections”.
- (5) In the section 14A deemed to be inserted by that sub-paragraph—
 - (a) for “and which relates to an assigned matter, as defined in section 1 of the Customs and Excise Management Act 1979,” substitute “and which relates to a matter in relation to which Her Majesty’s Revenue and Customs have functions,” and
 - (b) in the heading, for “**Customs and Excise**” substitute “**Revenue and Customs**”.
- (6) After that section insert—

Status: This is the original version (as it was originally enacted).

“14B Revenue and Customs: restriction on other powers to apply for production of documents

- (1) An officer of Revenue and Customs may make an application for the delivery of, or access to, documents under a provision specified in subsection (3) only if the condition in subsection (2) is satisfied.
- (2) The condition is that the officer thinks that an application under Schedule 1 would not succeed because the material required does not consist of or include special procedure material.
- (3) The provisions are—
 - (a) section 20BA of, and Schedule 1AA to, the Taxes Management Act 1970 (serious tax fraud);
 - (b) paragraph 11 of Schedule 11 to the Value Added Tax Act 1994 (VAT);
 - (c) paragraph 4A of Schedule 7 to the Finance Act 1994 (insurance premium tax);
 - (d) paragraph 7 of Schedule 5 to the Finance Act 1996 (landfill tax);
 - (e) paragraph 131 of Schedule 6 to the Finance Act 2000 (climate change levy);
 - (f) paragraph 8 of Schedule 7 to the Finance Act 2001 (aggregates levy);
 - (g) Part 6 of Schedule 13 to the Finance Act 2003 (stamp duty land tax).”
- (7) In paragraph (c) of subsection (2)—
 - (a) for “customs detention” substitute “Revenue and Customs detention”, and
 - (b) for “an officer of Customs and Excise” substitute “an officer of Revenue and Customs”.
- (8) After that paragraph insert—
 - “(d) that where an officer of Revenue and Customs searches premises in reliance on a warrant under section 8 of, or paragraph 12 of Schedule 1 to, this Act (as applied by an order under this subsection) the officer shall have the power to search persons found on the premises—
 - (i) in such cases and circumstances as are specified in the order, and
 - (ii) subject to any conditions specified in the order; and
 - (e) that powers and functions conferred by a provision of this Act (as applied by an order under this subsection) may be exercised only by officers of Revenue and Customs acting with the authority (which may be general or specific) of the Commissioners for Her Majesty’s Revenue and Customs.”
- (9) After that subsection insert—
 - “(2A) A certificate of the Commissioners that an officer of Revenue and Customs had authority under subsection (2)(e) to exercise a power or function conferred by a provision of this Act shall be conclusive evidence of that fact.”
- (10) For subsection (3) substitute—
 - “(3) An order under subsection (2)—

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

- (a) may make provision that applies generally or only in specified cases or circumstances,
 - (b) may make different provision for different cases or circumstances,
 - (c) may, in modifying a provision, in particular impose conditions on the exercise of a function, and
 - (d) shall not be taken to limit a power under section 164 of the Customs and Excise Management Act 1979.”
- (11) The heading of section 114 accordingly becomes “**Application of Act to Revenue and Customs**”.