



# Finance Act 2007

## 2007 CHAPTER 11

### PART 6

#### INVESTIGATION, ADMINISTRATION ETC

##### *Investigation etc*

#### **87 Cross-border exercise of powers**

- (1) This section relates to the Criminal Justice and Public Order Act 1994 (c. 33).
- (2) Sections 136 to 139 (execution of warrants and powers of arrest and search) shall apply to an officer of Revenue and Customs as they apply to a constable; and for that purpose—
  - (a) a reference to a constable (including a reference to a constable of a police force in England and Wales, a constable of a police force in Scotland or a constable of a police force in Northern Ireland) shall be treated as a reference to an officer of Revenue and Customs, and
  - (b) a reference to a police station, or a designated police station, includes a reference to an office of Revenue and Customs or (in England and Wales and Northern Ireland) a designated office of Revenue and Customs.
- [<sup>F1</sup>(3) In the application of section 138 to an officer of Revenue and Customs—
  - (a) subsection (1B) shall be treated as if it provided as follows—

“(1B) Where a person is arrested under subsection (2) of the principal section but not charged in connection with an offence, subsections (2) to (9) of section 25A of the Criminal Law (Consolidation) (Scotland) Act 1995 (right of suspects to have access to a solicitor) apply with the following modifications—

    - (a) omit the references to “other premises or place” in subsections (2) and (6);
    - (b) the right under subsection (2) arises when the person is arrested;

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*Status: Point in time view as at 12/02/2015. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 2007, Section 87 is up to date with all changes known to be in force on or before 15 July 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)*

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- (c) the reference in subsection (2)(b) to the office of Revenue and Customs where the person is being detained is to be read as a reference to the police station to which the person is to be taken; and
  - (d) subsection (6) is to be read as requiring that the person be informed of the rights under section 25A(2) and (3) on being arrested.”;
- (b) in subsection (2), the references to the 1995 Act and to section 14(1) of that Act are to be treated as references to the Criminal Law (Consolidation) (Scotland) Act 1995 (“the Consolidation Act”) and to section 24(1) of that Act;
- (c) subsection (2A) is to be treated as if it provided as follows—
  - “(2A) Those provisions are—
    - (a) section 24(2) to (8A) (detention and questioning at office of Revenue and Customs);
    - (b) sections 24A and 24B (extension of period of detention under section 24);
    - (c) section 25 (right to have someone informed when detained);
    - (d) section 25A(2) to (9) (right of access to solicitor).”;
- (d) in subsection (6) the reference to the 1995 Act is to be treated as a reference to the Consolidation Act;
- (e) in subsection (7)—
  - (i) the reference to section 14 is to be treated as a reference to section 24 of the Consolidation Act; and
  - (ii) the reference to subsections (6) and (9) of section 14 is to be treated as a reference to subsections (5) and (8) of section 24;
- (f) in subsection (8)—
  - (i) the reference to section 15 is to be treated as a reference to section 25 of the Consolidation Act;
  - (ii) paragraph (a) is to be treated as if it provided as follows—
    - “(a) in subsection (1)—
      - (i) the words “other premises or place” (in both places) are to be treated as if they referred to a police station;
      - (ii) the reference in paragraph (a) to other premises is to be treated as a reference to a police station;”;
    - (iii) paragraph (b) does not apply;
    - (iv) the references in paragraph (c)(i) and (iii) to the right under subsection (1)(b) are to be treated as references to the right under section 25(1) to have someone informed when detained;
    - (v) the reference in paragraph (c)(ii) to subsection (1)(b) is to be treated as a reference to section 25(1);
    - (vi) the reference in paragraph (c)(iii) to subsection (2) is to be treated as a reference to the words in section 25(1) beginning “and the person shall be informed”;
    - (vii) the reference to subsection (4) is to be treated as a reference to section 25(2); and
- (g) in subsection (9)—

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- (i) the reference to section 15A is to be treated as a reference to section 25A;
  - (ii) paragraph (a) is to be treated as if it provided as follows—
    - “(a) the words “other premises or place” in subsections (2) and (6) are to be treated as referring to a police station;”;
  - (iii) in paragraph (b)(iii) the reference to section 15A(2) and (3) is to be treated as a reference to section 25A(2) and (3).]
- (4) An officer of Revenue and Customs may exercise a power under sections 136 to 139 only in the exercise of a function relating to tax (including duties and tax credits).
- (5) In subsection (2)—
- “office of Revenue and Customs” means premises wholly or partly occupied by Her Majesty's Revenue and Customs, and
  - “designated office of Revenue and Customs” has the meaning given by an order under section 114 of the Police and Criminal Evidence Act 1984 (c. 60) (power to extend provisions to HMRC) or, in Northern Ireland, by an order under Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12)) (power to extend Order to HMRC).
- (6) In section 136, after subsection (8) insert—
- “(9) Powers under this section and sections 137 to 139 may be exercised by an officer of Revenue and Customs in accordance with section 87 of the Finance Act 2007.”

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**Textual Amendments**

- F1** S. 87(3) substituted (15.7.2011) by [The Criminal Procedure \(Legal Assistance, Detention and Appeals\) \(Scotland\) Act 2010 \(Consequential Provisions\) Order 2011 \(S.I. 2011/1739\)](#), arts. 1(2), **7(1)** (with art. 7(2))

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