



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.
- (3) In the application of section 138 to an officer of Revenue and Customs—
 - (a) in subsection (2)—
 - (i) the reference to subsections (2) to (8) of section 14 of the Criminal Procedure (Scotland) Act 1995 (c. 46) (“the 1995 Procedure Act”) shall be treated as a reference to subsections (2) to (7) of section 24 of the Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39) (“the 1995 Consolidation Act”), and
 - (ii) the reference to subsections (1), (2) and (4) to (6) of section 15 of the 1995 Procedure Act shall be treated as a reference to subsections (1) to (4) of section 25 of the 1995 Consolidation Act, and
 - (b) in subsection (6)—

Status: This is the original version (as it was originally enacted).

- (i) the references to section 14 of the 1995 Procedure Act shall be treated as references to section 24 of the 1995 Consolidation Act,
 - (ii) the references to section 15 of the 1995 Procedure Act shall be treated as references to section 25 of the 1995 Consolidation Act,
 - (iii) in paragraph (a), sub-paragraph (ii) shall not apply, and
 - (iv) paragraph (b) shall not apply.
- (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.”