

Status: Point in time view as at 17/07/2014.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Proceeds of Crime Act 2002. (See end of Document for details)

SCHEDULES

SCHEDULE 48

PROCEEDS OF CRIME: POWERS OF OFFICERS OF REVENUE AND CUSTOMS

Proceeds of Crime Act 2002

- 1 The Proceeds of Crime Act 2002 is amended in accordance with paragraphs 2 to 20.
- 2 (1) Section 289 (searches) is amended as follows.
 - (2) In subsections (1), (1A)(a) and (2), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
 - (3) In subsections (1C) and (1D), for “customs officer” substitute “ officer of Revenue and Customs ”.
 - (4) After subsection (5)(b) insert—
 - “(ba) are exercisable by an officer of Revenue and Customs only so far as the officer is exercising a function relating to a matter other than an excluded matter.”
 - (5) After subsection (5) insert—
 - “(5A) The reference in subsection (5)(ba) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 3 In section 290 (prior approval for search)—
 - (a) in subsection (4)(a), for “a customs officer, a customs officer” substitute “ an officer of Revenue and Customs, such an officer ”, and
 - (b) in subsection (6), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 4 In section 291(2) (report on exercise of powers), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 5 In section 292 (code of practice)—
 - (a) in subsection (1), for “customs officers” substitute “ officers of Revenue and Customs ”, and
 - (b) in subsection (6), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 6 (1) Section 294 (seizure of cash) is amended as follows.
 - (2) In subsections (1) and (2), for “A customs officer” substitute “ An officer of Revenue and Customs ”.
 - (3) After subsection (2) insert—

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- “(2A) The powers conferred by this section are exercisable by an officer of Revenue and Customs only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (2B) But the powers may be exercised by the officer in reliance on a suspicion that relates to an excluded matter.
- (2C) The reference in subsection (2A) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 7 In section 295(1) (detention of seized cash), for “customs officer” substitute “officer of Revenue and Customs”.
- 8 In section 296(2) (interest on cash), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 9 In section 297(4) (release of detained cash), for “A customs officer” substitute “An officer of Revenue and Customs”.
- 10 In section 302(6) (compensation), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 11 In section 351(5) (person making application to vary or discharge order)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
 - (b) for “customs officer” substitute “ officer of Revenue and Customs ”.
- 12 (1) Section 352 (search and seizure warrants) is amended as follows.
- (2) In subsection (5)—
- (a) omit paragraph (a), and
 - (b) in paragraph (c), at the end insert “ , a confiscation investigation or a money laundering investigation ”.
- (3) In subsection (7), omit “(a) or”.
- 13 (1) Section 353 (requirements where production order not available) is amended as follows.
- (2) In subsection (10)—
- (a) omit paragraph (a), and
 - (b) in paragraph (c), at the end insert “ , a confiscation investigation or a money laundering investigation ”.
- (3) In subsection (11), omit “(a) or”.
- 14 (1) Section 369 (customer information orders: supplementary provisions) is amended as follows.
- (2) In subsection (5)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
 - (b) for “customs officer” substitute “ officer of Revenue and Customs ”.

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- (3) In subsection (7), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 15 In section 375(4) (account monitoring orders: supplementary provisions)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
- (b) for “customs officer” substitute “ officer of Revenue and Customs ”.
- 16 After section 375B insert—

“Officers of Revenue and Customs

375C Restriction on exercise of certain powers conferred on officers of Revenue and Customs

- (1) This section applies to the powers conferred on an officer of Revenue and Customs which are exercisable in connection with—
- (a) a production order made or to be made in relation to a confiscation investigation or a money laundering investigation,
- (b) a search and seizure warrant issued or to be issued in relation to a confiscation investigation or a money laundering investigation,
- (c) a customer information order, and
- (d) an account monitoring order.
- (2) The powers are exercisable by the officer only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (3) The reference in subsection (2) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 17 In section 377(1) (persons subject to code of practice), for paragraph (e) substitute—
- “(e) officers of Revenue and Customs;”
- 18 In section 378 (officers)—
- (a) in subsection (1), for paragraph (d) substitute—
- “(d) an officer of Revenue and Customs;”
- (b) in subsections (2)(c) and (6)(b), for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
- (c) in subsection (4), for paragraph (c) substitute—
- “(c) an officer of Revenue and Customs;”
- 19 After section 408B insert—

“Officers of Revenue and Customs

408C Restriction on exercise of certain powers conferred on officers of Revenue and Customs

- (1) This section applies to the powers conferred on an officer of Revenue and Customs which are exercisable in connection with—

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- (a) a production order made or to be made in relation to a confiscation investigation or a money laundering investigation,
 - (b) a search warrant issued or to be issued in relation to a confiscation investigation or a money laundering investigation,
 - (c) a customer information order, and
 - (d) an account monitoring order.
- (2) The powers are exercisable by the officer only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (3) The reference in subsection (2) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 20 In section 412 (interpretation), in the entry relating to the meaning of references to a “constable”, for “a customs and excise officer” substitute “ an officer of Revenue and Customs ”.

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