
STATUTORY INSTRUMENTS

2017 No. 736

**REVENUE AND CUSTOMS,
ENGLAND AND WALES**

**The Police and Criminal Evidence Act 1984 (Application
to Revenue and Customs) (Amendment) Order 2017**

<i>Made</i>	- - - -	<i>11th July 2017</i>
<i>Laid before Parliament</i>		<i>12th July 2017</i>
<i>Coming into force</i>	- -	<i>2nd August 2017</i>

The Treasury, in exercise of the powers conferred by section 114(2)(a) and (3) of the Police and Criminal Evidence Act 1984(1), make the following Order:

Citation and commencement

1. This Order may be cited as the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) (Amendment) Order 2017 and comes into force on 2nd August 2017.

Amendment of the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2015

2.—(1) The Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2015(2) is amended as follows.

(2) In Schedule 1 (provisions of the Act applied to Revenue and Customs)—

(a) in the entry beginning “Section 17”, after “(1)(b),” insert “(1)(cab)(ii),”(3), and

(b) after the entry beginning “Section 46A(1), (1A)” insert—

“Section 47ZF(4) (applicable bail period: first extension of limit by court)

Section 47ZG (applicable bail period: subsequent extensions of limit by court)

Section 47ZH (sections 47ZF and 47ZG: withholding sensitive information).”

(1) 1984 c. 60. Section 114(2)(a) was amended by section 82(2)(a) and (b) of the Finance Act 2007 (c. 11); section 114(3) was substituted by section 82(10) of that Act.

(2) S.I. 2015/1783.

(3) Section 17(1)(cab)(ii) of the Police and Criminal Evidence Act 1984 was inserted by section 72 of the Policing and Crime Act 2017 (c. 3).

(4) Sections 47ZF, 47ZG and 47ZH of the Police and Criminal Evidence Act 1984 were inserted by section 63 of the Policing and Crime Act 2017.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11th July 2017

Andrew Griffiths
Mark Spencer
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 1 to the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2015 (“the 2015 Order”) by adding references to various provisions of the Police and Criminal Evidence Act 1984 (“PACE”) to those which the 2015 Order applies, with modifications, to relevant investigations conducted by officers of Revenue and Customs or persons detained by them. A relevant investigation is a criminal investigation conducted by officers of Revenue and Customs which relates to a matter in relation to which Her Majesty’s Revenue and Customs has functions. The effect of the amendments (read with the general modifications made by Part 1 of Schedule 2 to the 2015 Order) is to give officers of Revenue and Customs powers similar to those given to a constable for the following purposes.

Part 4 of the Policing and Crime Act 2017 (“the 2017 Act”) amends PACE in relation to pre-charge bail and other miscellaneous police powers. Section 72 of the 2017 Act amends section 17(1) of PACE by adding section 17(1)(cab), permitting a constable to enter and search any premises for the purpose of arresting a person for breach of bail under existing powers set out in sub-paragraphs (i) to (v) of section 17(1)(cab). Article 2(2)(a) of this Order inserts a reference to section 17(1)(cab)(ii) into Schedule 1 to the 2015 Order, permitting officers of Revenue and Customs to enter and search any premises to exercise their existing powers of arrest under section 46A(1) (arrest for failing to answer to bail) and 46A(1A) (arrest for breaching conditions of bail) of PACE.

Section 63 of the 2017 Act inserts sections 47ZA to 47ZM into PACE, establishing time limits to the period a person may be on bail without charge under Part 4 of PACE. Article 2(2)(b) of this Order adds references to sections 47ZF, 47ZG and 47ZH of PACE to Schedule 1 to the 2015 Order, permitting an officer of Revenue and Customs to apply to a magistrates’ court as a “qualifying applicant” to extend the period a person may be on bail without charge. When an application is made to the court under sections 47ZF or 47ZG, section 47ZH permits a qualifying applicant to apply to the court for authorisation to withhold sensitive information from the person who is on bail and their legal representative.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.