



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 9

### INVESTIGATION OF CRIMINAL OFFENCES

#### 185 Powers to investigate criminal offences

- (1) After section 114 of the [Police and Criminal Evidence Act 1984 \(c. 60\)](#) (application of Act to Revenue and Customs) insert—

#### “114ZA Application of Act to Welsh Revenue Authority

- (1) The Welsh Ministers may by regulations—
- (a) direct that any provision of this Act which relates to investigations of offences conducted by police officers or to the detention of persons by the police is to apply, subject to such modifications as the regulations may specify, to investigations of offences conducted by the Welsh Revenue Authority (“WRA”) or to the detention of persons by WRA in connection with such investigations;
  - (b) make provision permitting a person exercising a function conferred on WRA by the regulations to use reasonable force in the exercise of such a function;
  - (c) specify that where premises are searched by WRA in reliance on a warrant under section 8 of, or paragraph 12 of Schedule 1 to, this Act (as applied by regulations under paragraph (a)) persons found on the premises may be searched—
    - (i) in such cases and circumstances as are specified in the regulations, and
    - (ii) subject to any conditions specified in the regulations.
- (2) Regulations under subsection (1) may—

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*Status: This is the original version (as it was originally enacted).*

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- (a) make provision that applies generally or only in specified cases,
  - (b) make different provision for different cases or circumstances, and
  - (c) may, in modifying a provision, in particular impose conditions on the exercise of a function.
- (3) The power to make regulations under subsection (1) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (1) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.”
- (2) After section 67 of the [Criminal Justice and Police Act 2001 \(c. 16\)](#) (application of Part 2 to officers of Revenue in Customs) insert—

**“67A Application to Welsh Revenue Authority**

- (1) The Welsh Ministers may by regulations—
- (a) direct that any provision of this Part is to apply, subject to such modifications as the regulations may specify, to investigations of offences conducted by the Welsh Revenue Authority;
  - (b) make provision permitting a person exercising a function conferred on the Welsh Revenue Authority by the regulations to use reasonable force in the exercise of such a function.
- (2) Regulations under subsection (1) may—
- (a) make provision that applies generally or only in specified cases,
  - (b) make different provision for different cases or circumstances, and
  - (c) may, in modifying a provision, in particular impose conditions on the exercise of a function.
- (3) The power to make regulations under subsection (1) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (1) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.”

**186 Proceeds of crime**

- (1) The [Proceeds of Crime Act 2002 \(c. 29\)](#) is amended as follows.
- (2) In section 72 (compensation), in subsection (9)(f), after “(c)” insert “, (da)”.
- (3) In section 302 (compensation), after subsection (7A)(d) insert—
- “(da) in the case of an investigator who was exercising a function of the Welsh Revenue Authority, it is to be paid by the Welsh Revenue Authority.”.
- (4) In section 453 (references to financial investigators), after subsection (1) insert—
- “(1A) The Welsh Ministers may by order provide that a specified reference in this Act to an accredited financial investigator includes a reference to a person

exercising a function of the Welsh Revenue Authority who falls within a specified description.”

(5) In section 459 (orders and regulations)—

(a) in subsection (4), after paragraph (a) insert—

“(aa) an order made by the Welsh Ministers under section 453(1A);”,

and

(b) after that subsection insert—

“(4A) A statutory instrument containing an order under section 453(1A) is subject to annulment in pursuance of a resolution of the National Assembly for Wales.”

## 187 Regulation of investigatory powers

(1) The [Regulation of Investigatory Powers Act 2000 \(c. 23\)](#) is amended as follows.

(2) In section 30 (persons entitled to grant authorisations for directed surveillance and covert human intelligence)—

(a) in subsection (6), after “prejudice to” insert “subsection (6A) and”, and

(b) after that subsection insert—

“(6A) The power in subsection (1) to make an order under this section prescribing individuals as persons designated for the purposes of sections 28 and 29 is exercisable by the Welsh Ministers for the purposes of prescribing persons exercising Welsh Revenue Authority functions of such description or holding such offices, ranks or positions as may be prescribed.

(6B) Any such order made by the Welsh Ministers may—

(a) make different provision for different cases;

(b) contain such incidental, supplemental, consequential and transitional provision as the Welsh Ministers think fit.

(6C) The Welsh Ministers’ power to make such an order is exercisable by statutory instrument.

(6D) A statutory instrument containing such an order is subject to annulment in pursuance of a resolution of the National Assembly for Wales.”

(3) In Schedule 1 (relevant public authorities), after paragraph 16 insert—

“*The Welsh Revenue Authority*

16A The Welsh Revenue Authority.”