



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—

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 185. (See end of Document for details)

- (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.”

Commencement Information

II S. 185 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(j\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 185.