



# Serious Organised Crime and Police Act 2005

## 2005 CHAPTER 15

### PART 1

#### THE SERIOUS ORGANISED CRIME AGENCY

### CHAPTER 2

#### SOCA: SPECIAL POWERS OF DESIGNATED STAFF

##### *Powers exercisable*

#### **48 Person having customs powers**

- (1) This section applies to a member of SOCA's staff who is for the time being designated under section 43 as a person having the customs powers of an officer of Revenue and Customs.
- (2) The designated person has, in relation to any customs matter, the same powers as an officer of Revenue and Customs would have.
- (3) The designated person also has any powers exercisable by virtue of subsection (4).
- (4) Any enactment under which an officer of Revenue and Customs may be authorised by warrant to exercise any power in relation to any customs matter has effect, for the purpose of enabling the designated person to be authorised to exercise the power in relation to any such matter, as if he were an officer of Revenue and Customs.
- (5) Where any power is exercisable by an officer of Revenue and Customs both—
  - (a) in relation to a customs matter, and
  - (b) in relation to any other matter,it is exercisable by the designated person only in relation to the customs matter.

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**Status:** *This is the original version (as it was originally enacted).*

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- (6) Subsections (2) to (5) have effect subject to any limitation specified in the designation under section 43(2).
- (7) In this section “customs matter” means any matter other than—
- (a) a matter to which section 7 of the Commissioners for Revenue and Customs Act 2005 (c. 11) applies (former Inland Revenue matters), or
  - (b) any tax or duty not mentioned in Schedule 1 to that Act (which lists such matters).