



Policing and Crime Act 2009

2009 CHAPTER 26

PART 8

MISCELLANEOUS

CHAPTER 2

OTHER

Other

109 Application of aspects of UK law to SOCA employees working abroad

In paragraph 20 of Schedule 1 to the Serious Organised Crime and Police Act 2005 (c.15) (SOCA not a Crown body)—

- (a) at the beginning insert “ (1) Subject to sub-paragraphs (2) to (4), ”, and
- (b) at the end insert—

“(2) A member of SOCA's staff who is acting, or purporting to act, in the course of service as a member of SOCA's staff is to be treated, for the purposes of section 31(1) of the Criminal Justice Act 1948 (jurisdiction in respect of certain indictable offences committed in foreign countries), as a British subject employed under Her Majesty's Government in the United Kingdom in the service of the Crown who is acting, or purporting to act, in the course of the employment.

(3) A member of SOCA's staff, so far as performing outside the United Kingdom in the course of employment with SOCA or another person duties as a member of SOCA's staff, is to be treated as having overseas Crown employment for the purposes of sections 26 to 28 of the Income Tax (Earnings and Pensions) Act 2003 (liability to income tax on earnings for employees who are resident but not ordinarily resident in the UK or who are not resident in the UK).

Changes to legislation: There are currently no known outstanding effects for the Policing and Crime Act 2009, Section 109. (See end of Document for details)

- (4) A member of SOCA's staff who is obliged to live outside the United Kingdom in order to perform duties as a member of SOCA's staff is to be treated as being in employment under the Crown for the purposes of section 299 of the Act of 2003 (no liability to income tax for Crown employees' foreign service allowances).”

Commencement Information

II [S. 109](#) in force at 6.11.2010 by [S.I. 2010/1986](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Policing and Crime Act 2009, Section 109.