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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, SCHEDULE 48. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 48

Section 224

#### PROCEEDS OF CRIME: POWERS OF OFFICERS OF REVENUE AND CUSTOMS

##### *Proceeds of Crime Act 2002*

- 1 The Proceeds of Crime Act 2002 is amended in accordance with paragraphs 2 to 20.
- 2 (1) Section 289 (searches) is amended as follows.
  - (2) In subsections (1), (1A)(a) and (2), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
  - (3) In subsections (1C) and (1D), for “customs officer” substitute “ officer of Revenue and Customs ”.
  - (4) After subsection (5)(b) insert—
    - “(ba) are exercisable by an officer of Revenue and Customs only so far as the officer is exercising a function relating to a matter other than an excluded matter.”
  - (5) After subsection (5) insert—
    - “(5A) The reference in subsection (5)(ba) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 3 In section 290 (prior approval for search)—
  - (a) in subsection (4)(a), for “a customs officer, a customs officer” substitute “ an officer of Revenue and Customs, such an officer ”, and
  - (b) in subsection (6), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 4 In section 291(2) (report on exercise of powers), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 5 In section 292 (code of practice)—
  - (a) in subsection (1), for “customs officers” substitute “ officers of Revenue and Customs ”, and
  - (b) in subsection (6), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 6 (1) Section 294 (seizure of cash) is amended as follows.
  - (2) In subsections (1) and (2), for “A customs officer” substitute “ An officer of Revenue and Customs ”.
  - (3) After subsection (2) insert—

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- “(2A) The powers conferred by this section are exercisable by an officer of Revenue and Customs only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (2B) But the powers may be exercised by the officer in reliance on a suspicion that relates to an excluded matter.
- (2C) The reference in subsection (2A) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 7 In section 295(1) (detention of seized cash), for “customs officer” substitute “officer of Revenue and Customs”.
- 8 In section 296(2) (interest on cash), for “customs officer” substitute “ officer of Revenue and Customs ”.
- 9 In section 297(4) (release of detained cash), for “A customs officer” substitute “An officer of Revenue and Customs”.
- 10 In section 302(6) (compensation), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 11 In section 351(5) (person making application to vary or discharge order)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
  - (b) for “customs officer” substitute “ officer of Revenue and Customs ”.
- 12 (1) Section 352 (search and seizure warrants) is amended as follows.
- (2) In subsection (5)—
- (a) omit paragraph (a), and
  - (b) in paragraph (c), at the end insert “ , a confiscation investigation or a money laundering investigation ”.
- (3) In subsection (7), omit “(a) or”.
- 13 (1) Section 353 (requirements where production order not available) is amended as follows.
- (2) In subsection (10)—
- (a) omit paragraph (a), and
  - (b) in paragraph (c), at the end insert “ , a confiscation investigation or a money laundering investigation ”.
- (3) In subsection (11), omit “(a) or”.
- 14 (1) Section 369 (customer information orders: supplementary provisions) is amended as follows.
- (2) In subsection (5)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
  - (b) for “customs officer” substitute “ officer of Revenue and Customs ”.

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- (3) In subsection (7), for “a customs officer” substitute “ an officer of Revenue and Customs ”.
- 15 In section 375(4) (account monitoring orders: supplementary provisions)—
- (a) for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
- (b) for “customs officer” substitute “ officer of Revenue and Customs ”.
- 16 After section 375B insert—

*“Officers of Revenue and Customs*

**375C Restriction on exercise of certain powers conferred on officers of Revenue and Customs**

- (1) This section applies to the powers conferred on an officer of Revenue and Customs which are exercisable in connection with—
- (a) a production order made or to be made in relation to a confiscation investigation or a money laundering investigation,
- (b) a search and seizure warrant issued or to be issued in relation to a confiscation investigation or a money laundering investigation,
- (c) a customer information order, and
- (d) an account monitoring order.
- (2) The powers are exercisable by the officer only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (3) The reference in subsection (2) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 17 In section 377(1) (persons subject to code of practice), for paragraph (e) substitute—
- “(e) officers of Revenue and Customs;”
- 18 In section 378 (officers)—
- (a) in subsection (1), for paragraph (d) substitute—
- “(d) an officer of Revenue and Customs;”,
- (b) in subsections (2)(c) and (6)(b), for “a customs officer” substitute “ an officer of Revenue and Customs ”, and
- (c) in subsection (4), for paragraph (c) substitute—
- “(c) an officer of Revenue and Customs;”
- 19 After section 408B insert—

*“Officers of Revenue and Customs*

**408C Restriction on exercise of certain powers conferred on officers of Revenue and Customs**

- (1) This section applies to the powers conferred on an officer of Revenue and Customs which are exercisable in connection with—

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- (a) a production order made or to be made in relation to a confiscation investigation or a money laundering investigation,
  - (b) a search warrant issued or to be issued in relation to a confiscation investigation or a money laundering investigation,
  - (c) a customer information order, and
  - (d) an account monitoring order.
- (2) The powers are exercisable by the officer only so far as the officer is exercising a function relating to a matter other than an excluded matter.
- (3) The reference in subsection (2) to an excluded matter is to a matter specified in section 54(4)(b) of, or in any of paragraphs 3, 5, 7, 10, 12 and 14 to 30 of Schedule 1 to, the Commissioners for Revenue and Customs Act 2005.”
- 20 In section 412 (interpretation), in the entry relating to the meaning of references to a “constable”, for “a customs and excise officer” substitute “ an officer of Revenue and Customs ”.

*Commissioners for Revenue and Customs Act 2005*

- 21 In Schedule 2 to the Commissioners for Revenue and Customs Act 2005 (restrictions on functions of Commissioner and officers), omit—
- (a) paragraphs 13 and 13A, and
  - (b) the italic heading immediately preceding those paragraphs.

*Relationship of provisions of 2005 Act with provisions of 2002 Act*

- 22 Nothing in section 6 or 7 of the Commissioners for Revenue and Customs Act 2005 (initial functions) restricts the functions in connection with which officers of Revenue and Customs may exercise a power under—
- (a) Chapter 3 of Part 5 of the Proceeds of Crime Act 2002 (as amended by this Schedule), or
  - (b) Chapters 2 and 3 of Part 8 of that Act (as so amended).

*Consequential amendments*

- 23 In section 80(1) and (3) of the Serious Crime Act 2007 (amendment of sections 352(5) and 353(10) of the Proceeds of Crime Act 2002), omit paragraph (a) and the word “and” at the end of that paragraph.
- 24 In Schedule 7 to the Policing and Crime Act 2009 (minor and consequential amendments), omit paragraph 116.

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