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STATUTORY INSTRUMENTS

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**2007 No. 3175**

The Police and Criminal Evidence Act 1984  
(Application to Revenue and Customs) Order 2007

**Exceptions**

4. Nothing in the application of the Act to Revenue and Customs confers on an officer of Revenue and Customs any power—

- (a) to charge a person with any offence;
- (b) to release a person on bail; or
- (c) to detain a person for an offence after he has been charged with that offence.