

2010 No. 360

REVENUE AND CUSTOMS, ENGLAND AND WALES

The Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007 (Amendment) Order 2010

<i>Made</i>	- - - -	<i>22nd February 2010</i>
<i>Laid before Parliament</i>		<i>23rd February 2010</i>
<i>Coming into force</i>	- -	<i>19th March 2010</i>

The Treasury make the following Order in exercise of the powers conferred by section 114(2) and (3) of the Police and Criminal Evidence Act 1984(a).

Citation and commencement

1. This Order may be cited as the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007 (Amendment) Order 2010 and shall come into force on the 19th March 2010.

Amendment of the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007

2.—(1) The Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007(b) is amended as follows.

(2) In article 2 (interpretation), in the definition of “former Inland Revenue matter”, for “13 to 15” substitute “14, 15”.

(3) In Schedule 1 (Provisions of the Act applied to Revenue and Customs)—

- (a) for “Section 17(1)(b), (2), (4)” substitute “Section 17(1)(a)(i), (1)(b), (1)(cb), (1)(d), (2), (4)(c)”,
- (b) for “Section 22(1) to (4)” substitute “Section 22(1) to (4) and (7)(d)”, and
- (c) for “Section 24(2)” substitute “Section 24(2), (4), (5)(e)”.

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- (a) 1984 c. 60. Section 114(2) was amended by section 82(2) to (4), (7) and (8) of the Finance Act 2007 (c.11); section 114(3) was substituted by section 82(10) of the Finance Act 2007.
 - (b) S.I. 2007/3175.
 - (c) Section 17(1)(b) of the 1984 Act was amended by paragraph 43(1) and (4) of Schedule 7 to the Serious Organised Crime and Police Act 2005 (c.15); section 17(1)(cb) was inserted by section 2(1) of the Prisoners (Return to Custody) Act 1995 (c.16) and amended by paragraph 95 of Schedule 9 to the Powers of Criminal Courts (Sentencing) Act 2000 (c.6); section 17(1)(d) of the Act was amended by section 2(1) of the Prisoners (Return to Custody) Act 1995.
 - (d) Section 22(7) of the Act was inserted by section 12 of, and paragraphs 1 and 4 of Schedule 1 to, the Criminal Justice Act 2003 (c. 44).
 - (e) Section 24 was substituted by section 110(1) of the Serious Organised Crime and Police Act 2005.

Dave Watts

Frank Roy

22nd February 2010

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007 (“the principal Order”) applies certain provisions of the Police and Criminal Evidence Act 1984 (PACE), subject to specified modifications, to relevant investigations conducted by officers of Revenue and Customs and to persons detained by such officers. A relevant investigation is a criminal investigation conducted by officers of Revenue and Customs which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions apart from certain specified former Inland Revenue matters.

Article 2(2) of the Order extends the application of PACE to National Minimum Wage investigations by amending the definition of a “former Inland Revenue matter” in Article 2(1) of the principal Order.

Article 2(3) of the Order extends the provisions of section 17 of PACE (entry and search for purpose of arrest) to apply to officers of Revenue and Customs the power to enter and search premises for the purposes of executing a warrant of arrest issued in connection with or arising out of criminal proceedings and for the purposes of recapturing persons unlawfully at large. Article 2(3) also applies the power under section 22(7) of PACE for persons authorised to accompany an officer of HMRC under section 16 of PACE (execution of warrants) to retain anything seized for as long as is necessary in all the circumstances. Article 2(3)(c) applies section 24(4) and (5) of PACE to make clear that these provisions apply to the exercise of the power of summary arrest under section 24(2) of PACE.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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