

## SCHEDULE 1

### Amendments of the POA 1985 and the CRCA 2005

#### PART 1

##### The POA 1985

- 2.—(1) Section 3(1) (functions of the DPP) is amended as follows.
- (2) After subsection (2)(aa) insert—
- “(ab) to take over the conduct of any criminal proceedings instituted in England and Wales by the Revenue and Customs;”.
- (3) After subsection (2)(ba) insert—
- “(bb) where it appears to him appropriate to do so, to institute and have the conduct of any criminal proceedings in England and Wales relating to a criminal investigation by the Revenue and Customs;”.
- (4) After subsection (2)(ed) insert—
- “(ee) to give, to such extent as he considers appropriate, and to such persons as he considers appropriate, advice on matters relating to—
- (i) a criminal investigation by the Revenue and Customs; or
  - (ii) criminal proceedings instituted in England and Wales relating to a criminal investigation by the Revenue and Customs;”.
- (5) In subsection (3), at the appropriate place, insert—
- ““criminal investigation” means any process—
- (i) for considering whether an offence has been committed;
  - (ii) for discovering by whom an offence has been committed; or
  - (iii) as a result of which an offence is alleged to have been committed;”.
- (6) After subsection (3) insert—
- “(3A) In this section a reference to the Revenue and Customs is a reference to—
- (a) the Commissioners for Her Majesty’s Revenue and Customs;
  - (b) an officer of Revenue and Customs; or
  - (c) a person acting on behalf of the Commissioners or an officer of Revenue and Customs.”.

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(1) Section 3(2) was amended by the Criminal Justice Act 1987 (c. 38), section 15, Schedule 2, paragraph 13; the Immigration and Asylum Act 1999 (c. 33), section 164; the Police Reform Act 2002 (c. 30), section 107, Schedule 7, paragraph 10; the Anti-social Behaviour Act 2003 (c. 38), section 86(6) and 92 and Schedule 3; the Extradition Act 2003 (c. 41), section 190; the Asylum and Immigration (Treatment of Claimants, etc) Act 2004 (c. 19), section 7; the Constitutional Reform Act 2005 (c. 4), section 40(4), Schedule 9, paragraph 41(1) and (2); the Serious Organised Crime and Police Act 2005 (c. 15), section 140(5), Schedule 4, paragraph 47; the Violent Crime Reduction Act 2006 (c. 38), sections 7(10), 8(7) and 52(2) and Schedule 3, paragraph 15; the Serious Crime Act 2007 (c. 27), section 74(2), Schedule 8, paragraph 149; and the Crime and Courts Act 2013 (c. 22), section 15(3), Schedule 8, paragraph 30. Section 3(3) was amended by the Police Act 1996 (c. 16), section 103(1), Schedule 7, paragraph 39; the Police Act 1997 (c. 50), section 134(1), Schedule 9, paragraph 48; the Serious Organised Crime and Police Act 2005, sections 59 and 174(2), Schedule 4, paragraph 47 and Schedule 17, Part 2; and the Police Reform and Social Responsibility Act 2011 (c. 13), section 99, Schedule 16, paragraph 171.