

---

STATUTORY INSTRUMENTS

---

**2015 No. 1783**

**The Police and Criminal Evidence Act 1984  
(Application to Revenue and Customs) Order 2015**

**Restriction on other powers to apply for production of documents**

7. In its application by virtue of article 3 above the Act shall have effect as if the following section were inserted after section 14A—

**“14B Revenue and Customs: restriction on other powers to apply for production of documents**

(1) An officer of Revenue and Customs may make an application for the delivery of, or access to, documents under a provision specified in subsection (3) only if the condition in subsection (2) is satisfied.

(2) The condition is that the officer thinks that an application under Schedule 1 would not succeed because the material required does not consist of or include special procedure material.

(3) The provisions are—

- (a) section 20BA and Schedule 1AA of the Taxes Management Act 1970 (serious tax fraud)(1);
- (b) paragraph 11 of Schedule 11 to the Value Added Tax Act 1994 (VAT)(2);
- (c) paragraph 4A of Schedule 7 to the Finance Act 1994 (insurance premium tax)(3);
- (d) paragraph 7 of Schedule 5 to the Finance Act 1996 (landfill tax)(4);
- (e) paragraph 131 of Schedule 6 to the Finance Act 2000 (climate change levy)(5);
- (f) paragraph 8 of Schedule 7 to the Finance Act 2001 (aggregates levy)(6);
- (g) Part 6 of Schedule 13 to the Finance Act 2003 (stamp duty land tax)(7).”

---

(1) 1970 c. 9. Section 20BA and Schedule 1AA were inserted by section 149 of the Finance Act 2000 c.17.

(2) 1994 c. 23. Paragraph 11 of Schedule 11 is derived from Schedule 7 to the Value Added Tax Act 1983 (c.55).

(3) 1994 c. 9. Paragraph 4A of Schedule 7 was inserted by section 34 of, and paragraph 8(1) of Schedule 5 to, the Finance Act 1995 (c.4). Paragraph 4A was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(g) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 (c.16).

(4) 1996 c. 8. Paragraph 7 of Schedule 5 was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(h) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 (c.16).

(5) 2000 c. 17. Paragraph 131 of Schedule 6 was amended by section 70 of, and paragraphs 13(1)(a), (1)(b) and (2)(i) of Part 2 of Schedule 2 to, the Criminal Justice and Police Act 2001 (c.16).

(6) 2001 c.9.

(7) 2003 c.14.