
STATUTORY INSTRUMENTS

1989 No. 1341

**The Police and Criminal Evidence
(Northern Ireland) Order 1989**

PART XI

MISCELLANEOUS AND SUPPLEMENTARY

[^{F1}Application of Order to Revenue and Customs]

85.—(1) Subject to Article 89, the Treasury may by order direct—

- (a) that any provision of this Order which relates to investigations of offences conducted by police officers or to persons detained by the police shall apply, subject to such modifications as the order may specify, to [^{F2}investigations conducted by officers of Revenue and Customs] or to [^{F3}persons detained by officers of Revenue and Customs;] and
- (b) that, in relation to [^{F4}investigations of offences conducted by officers of Revenue and Customs]—
 - (i) this Order shall have effect as if the following [^{F5}Articles] were inserted after Article 16—

“Exception for [^{F6}Revenue and Customs]

16A. Material in the possession of a person who acquired or created it in the course of any trade, business, profession or other occupation or for the purpose of any paid or unpaid office [^{F7}and which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions,] is neither excluded material nor special procedure material for the purposes of any statutory provision such as is mentioned in Article 11(2).

[^{F8}Revenue and Customs: restriction on other powers to apply for production of documents]

16B.—(1) An officer of Revenue and Customs may make an application for the delivery of, or access to, documents under a provision specified in paragraph (3) only if the condition in paragraph (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 of, and Schedule 1AA to, the Taxes Management Act 1970 (serious tax fraud);

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- (b) paragraph 11 of Schedule 11 to the Value Added Tax Act 1994 (VAT);
- (c) paragraph 4A of Schedule 7 to the Finance Act 1994 (insurance premium tax);
- (d) paragraph 7 of Schedule 5 to the Finance Act 1996 (landfill tax);
- (e) paragraph 131 of Schedule 6 to the Finance Act 2000 (climate change levy);
- (f) paragraph 8 of Schedule 7 to the Finance Act 2001 (aggregates levy);
- (g) Part 6 of Schedule 13 to the Finance Act 2003 (stamp duty land tax).”

; and

- (ii) Article 56 shall have effect as if it related only to things such as are mentioned in paragraph (1)(a) of that Article.

[that where an officer of Revenue and Customs searches premises in reliance on a warrant ^{F9}(c) under Article 10 of, or paragraph 9 of Schedule 1 to, this Order (as applied by an order under this paragraph) the officer shall have the power to search persons found on the premises—

- (i) in such cases and circumstances as are specified in the order, and
- (ii) subject to any conditions specified in the order; and

- (d) that powers and functions conferred by a provision of this Order (as applied by an order under this paragraph) may be exercised only by officers of Revenue and Customs acting with the authority (which may be general or specific) of the Commissioners for Her Majesty's Revenue and Customs.]

[^{F10}(1A) A certificate of the Commissioners that an officer of Revenue and Customs had authority under paragraph (1)(d) to exercise a power or function conferred by a provision of this Order shall be conclusive evidence of that fact.]

[^{F11}(2) An order under paragraph (1)—

- (a) may, in modifying a provision, in particular impose conditions on the exercise of a function, and
- (b) shall not be taken to limit a power under section 164 of the Customs and Excise Management Act 1979.]

Para. (3) rep. by 2005 c. 11]

F1 Art. 85: heading substituted (8.11.2007) by virtue of [Finance Act 2007 \(c. 11\)](#), **ss. 83(10)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F2 Words in art. 85(1)(a) substituted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), **ss. 83(2)(a)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F3 Words in art. 85(1)(a) substituted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), **ss. 83(2)(b)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F4 Words in art. 85(1)(b) substituted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), **ss. 83(3)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F5 Word in art. 85(1)(b)(i) substituted (8.11.2007) by virtue of [Finance Act 2007 \(c. 11\)](#), **ss. 83(4)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F6 Words in art. 85(1)(b)(i) substituted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), **ss. 83(5)(b)**, 84(5); S.I. 2007/3166, **art. 2(b)**

F7 Words in art. 85(1)(b)(i) substituted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), **ss. 83(5)(a)**, 84(5); S.I. 2007/3166, **art. 2(b)**

Changes to legislation: *The Police and Criminal Evidence (Northern Ireland) Order 1989, Section 85 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F8** Words in art. 85(1)(b)(i) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 83(6)**, 84(5); S.I. 2007/3166, **art. 2(b)**
- F9** Art. 85(1)(c)(d) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 83(7)**, 84(5); S.I. 2007/3166, **art. 2(b)**
- F10** Art. 85(1A) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 83(8)**, 84(5); S.I. 2007/3166, **art. 2(b)**
- F11** Art. 85(2) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 83(9)**, 84(5); S.I. 2007/3166, **art. 2(b)**

Changes to legislation:

The Police and Criminal Evidence (Northern Ireland) Order 1989, Section 85 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to :

- various legislation applied by 2016 c. 18 (N.I.) s. 161(2)(a)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

- Order applied by 2016 c. 18 (N.I.) s. 150(1)(a)
- Order excluded by 2012 c. 9 Sch. 1 para. 7(5)
- Order extended by 2003 c. 6 Sch. 4 para. 23A (as inserted) by S.I. 2007/912 (N.I.) Sch. 4 para. 5

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 2A para. 1(4) inserted by 2015 c. 9 (N.I.) s. 83(3)(a)(ii)
- Sch. 2A para. 2(2)(c) and word inserted by 2015 c. 9 (N.I.) s. 83(3)(b)(ii)
- Sch. 2A para. 9(4) inserted by 2015 c. 9 (N.I.) s. 83(3)(c)(ii)
- Sch. 2A para. 10(5) inserted by 2015 c. 9 (N.I.) s. 83(3)(d)(ii)
- Sch. 2A para. 2(2)(b) words substituted by 2015 c. 9 (N.I.) s. 83(3)(b)(i)
- art. 62(10)(ab) words substituted in earlier affecting provision 2015 c. 9 (N.I.), Sch. 2 para. 6(3)(b) by 2022 c. 4 (N.I.) s. 4(9)(e)
- art. 3(9ZA)(9ZB) inserted by 2019 c. 17 s. 12(5)
- art. 19(1)(cc) inserted by S.I. 2007/916 (N.I.) art. 18(2)
- art. 53(3A)(3B) inserted by 2013 c. 7 (N.I.) Sch. 3 para. 1(3)
- art. 53(3A) inserted by 2010 c. 17 s. 15(4)
- art. 53(4) inserted by 2010 c. 17 s. 9(6)
- art. 53B inserted by 2013 c. 7 (N.I.) Sch. 3 para. 3
- art. 56(13A)(b)(iii) and word substituted for word by 2015 c. 9 (N.I.) Sch. 2 para. 6(1)(b)
- art. 56(13A)(b)(iii) words substituted in earlier affecting provision 2015 c. 9 (N.I.), Sch. 2 para. 6(1)(b) by 2022 c. 4 (N.I.) s. 4(9)(e)
- art. 56A(9)(b)(iii) and word substituted for word by 2015 c. 9 (N.I.) Sch. 2 para. 6(2)(b)
- art. 56A(9)(b)(iii) words substituted in earlier affecting provision 2015 c. 9 (N.I.), Sch. 2 para. 6(2)(b) by 2022 c. 4 (N.I.) s. 4(9)(e)
- art. 61(5A) inserted by 2010 c. 17 s. 8(1)
- art. 61(5A)(b) words substituted by 2015 c. 9 (N.I.) s. 83(1)(a)
- art. 61(5B) inserted by 2010 c. 17 s. 8(2)
- art. 61(5B)(b) words substituted by 2015 c. 9 (N.I.) s. 83(1)(a)
- art. 61(5C) inserted by 2015 c. 9 (N.I.) s. 83(1)(b)
- art. 61(6)-(6ZD) substituted for art. 61(6) by 2010 c. 17 s. 8(3)
- art. 61(6D)-(6G) inserted by 2010 c. 17 s. 9(1)
- art. 61(6BA) inserted by 2008 c. 28 s. 12(2) (This amendment not applied to legislation.gov.uk. S. 12 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- art. 62(2A)(2B) inserted by 2010 c. 17 s. 9(2)
- art. 62(10)(ab) inserted by 2015 c. 9 (N.I.) Sch. 2 para. 6(3)(b)
- art. 62(10)(ab) words substituted in earlier affecting provision 2015 c. 9 (N.I.), Sch. 2 para. 6(3)(b) by 2022 c. 4 (N.I.) s. 4(9)(e)
- art. 63(3A)(c)(i) word substituted by 2013 c. 7 (N.I.) Sch. 3 para. 4
- art. 63(3B)-(3BD) substituted for art. 63(3B) by 2010 c. 17 s. 8(7)

- art. 63(3C) inserted by [2008 c. 28 s. 12\(3\)](#) (This amendment not applied to legislation.gov.uk. S. 12 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- art. 63(3D)-(3G) inserted by [2010 c. 17 s. 9\(4\)](#)
- art. 63(3AA) inserted by [2015 c. 9 \(N.I.\) s. 83\(2\)\(c\)](#)
- art. 63(3ZA) inserted by [2010 c. 17 s. 8\(5\)](#)
- art. 63(3ZA)(b)(iii) and word inserted by [2015 c. 9 \(N.I.\) s. 83\(2\)\(a\)](#)
- art. 63A(1E)(1F) inserted by [2010 c. 17 s. 11\(1\)](#)
- art. 63A(6A) inserted by [2008 c. 28 s. 12\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 12 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- art. 63B-63R inserted by [2013 c. 7 \(N.I.\) Sch. 2](#)
- art. 63D(1)(a) substituted by [2019 c. 3 Sch. 2 para. 5\(2\)\(a\)](#)
- art. 63D(1)(a)(i) words inserted by [S.I. 2023/1386 Sch. para. 9\(5\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertions of ss. 63D and 63DA by 2013 c. 7 (N.I.), Sch. 2 and 2019 c. 3, Sch. 2 para. 5 respectively are still prospective)
- art. 63D(14) words inserted by [2019 c. 3 Sch. 2 para. 5\(2\)\(b\)](#)
- art. 63D(14) words inserted by [S.I. 2023/1386 Sch. para. 9\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertions of ss. 63D and 63DA by 2013 c. 7 (N.I.), Sch. 2 and 2019 c. 3, Sch. 2 para. 5 respectively are still prospective)
- art. 63N substituted by [2015 c. 9 \(N.I.\) s. 86](#)
- art. 63R(4A) inserted by [2019 c. 3 Sch. 4 para. 20\(9\)](#)
- art. 63R(4B) inserted by [2023 c. 32 Sch. 18 para. 5\(8\)](#) (This amendment not applied to legislation.gov.uk. The insertion of art. 63R by 2013 c. 7 (N.I.) Sch. 2 remains prospective at 31.12.2023.)
- art. 63R(5) words substituted by [2015 c. 9 \(N.I.\) s. 87\(a\)](#)
- art. 63R(5A)(5B) inserted by [2015 c. 9 \(N.I.\) s. 87\(b\)](#)
- art. 63DA inserted by [2019 c. 3 Sch. 2 para. 5\(3\)](#)
- art. 63DA heading words inserted by [S.I. 2023/1386 Sch. para. 9\(6\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertions of ss. 63D and 63DA by 2013 c. 7 (N.I.), Sch. 2 and 2019 c. 3, Sch. 2 para. 5 respectively are still prospective)
- art. 63DA(1)(a) words inserted by [S.I. 2023/1386 Sch. para. 9\(6\)\(b\)](#) (This amendment not applied to legislation.gov.uk. The insertions of ss. 63D and 63DA by 2013 c. 7 (N.I.), Sch. 2 and 2019 c. 3, Sch. 2 para. 5 respectively are still prospective)
- art. 63DA(4) words inserted by [S.I. 2023/1386 Sch. para. 9\(6\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The insertions of ss. 63D and 63DA by 2013 c. 7 (N.I.), Sch. 2 and 2019 c. 3, Sch. 2 para. 5 respectively are still prospective)
- art. 63GA inserted by [2015 c. 9 \(N.I.\) s. 84](#)
- art. 63KA inserted by [2015 c. 9 \(N.I.\) s. 85](#)
- art. 64(1AA) inserted by [2008 c. 28 s. 12\(5\)](#) (This amendment not applied to legislation.gov.uk. S. 12 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- art. 64(1AB) inserted by [2008 c. 28 s. 15\(5\)](#)
- art. 89(2A) inserted by [2013 c. 7 \(N.I.\) Sch. 3 para. 5](#)