



# Police and Criminal Evidence Act 1984

## 1984 CHAPTER 60

### PART XI

#### MISCELLANEOUS AND SUPPLEMENTARY

#### 114 [F<sup>1</sup>Application of Act to Revenue and Customs]

- (1) “Arrested”, “arresting”, “arrest” and “to arrest” shall respectively be substituted for “detained”, “detaining”, “detention” and “to detain” wherever in the customs and excise Acts, as defined in section 1(1) of the <sup>M1</sup>Customs and Excise Management Act 1979, those words are used in relation to persons.
- (2) The Treasury may by order direct—
  - (a) that any provision of this Act 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 [F<sup>2</sup>investigations conducted by officers of Revenue and Customs] or to [F<sup>3</sup>persons detained by officers of Revenue and Customs;] and
  - (b) that, in relation to [F<sup>4</sup>investigations of offences conducted by officers of Revenue and Customs]—
    - (i) this Act shall have effect as if the following [F<sup>5</sup>sections] were inserted after section 14—

#### “14A Exception for [F<sup>6</sup>Revenue and Customs].

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 [F<sup>7</sup>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 enactment such as is mentioned in section 9(2) above.

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### **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 of, and Schedule 1AA to, the Taxes Management Act 1970 (serious tax fraud);
  - (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) section 55 above shall have effect as if it related only to things such as are mentioned in subsection (1)(a) of that section.

[<sup>F9</sup>(d) that where an officer of Revenue and Customs searches premises in reliance on a warrant under section 8 of, or paragraph 12 of Schedule 1 to, this Act (as applied by an order under this subsection) 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
- (e) that powers and functions conferred by a provision of this Act (as applied by an order under this subsection) 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.]

[<sup>F10</sup>(2A) A certificate of the Commissioners that an officer of Revenue and Customs had authority under subsection (2)(e) to exercise a power or function conferred by a provision of this Act shall be conclusive evidence of that fact.]

[<sup>F11</sup>(3) An order under subsection (2)—

- (a) may make provision that applies generally or only in specified cases or circumstances,
- (b) may make different provision for different cases or circumstances,

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- (c) may, in modifying a provision, in particular impose conditions on the exercise of a function, and
  - (d) shall not be taken to limit a power under section 164 of the Customs and Excise Management Act 1979.]
- (4) <sup>F12</sup> . . . . .
- (5) An order under this section shall be made by statutory instrument and shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

**Textual Amendments**

- F1** S. 114 heading substituted (8.11.2007) by virtue of Finance Act 2007 (c. 11), **ss. 82(11)**, 84(5); S.I. 2007/3166, **art. 2**
- F2** Words in s. 114(2)(a) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(2)(a)**, 84(5); S.I. 2007/3166, **art. 2**
- F3** Words in s. 114(2)(a) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(2)(b)**, 84(5); S.I. 2007/3166, **art. 2**
- F4** Words in s. 114(2)(b) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(3)**, 84(5); S.I. 2007/3166, **art. 2**
- F5** Words in s. 114(2)(b)(i) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(4)**, 84(5); S.I. 2007/3166, **art. 2**
- F6** Words in s. 114(2)(b)(i) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(5)(b)**, 84(5); S.I. 2007/3166, **art. 2**
- F7** Words in s. 114(2)(b)(i) substituted (8.11.2007) by Finance Act 2007 (c. 11), ), {ss. 82(5)(a)}, 84(5); S.I. 2007/3166, **art. 2**
- F8** Words in s. 114(2)(b)(i) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(6)**, 84(5); S.I. 2007/3166, **art. 2**
- F9** S. 114(2)(d)(e) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(8)**, 84(5); S.I. 2007/3166, **art. 2**
- F10** S. 114(2A) inserted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(9)**, 84(5); S.I. 2007/3166, **art. 2**
- F11** S. 114(3) substituted (8.11.2007) by Finance Act 2007 (c. 11), **ss. 82(10)**, 84(5); S.I. 2007/3166, **art. 2**
- F12** S. 114(4) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52, 53(1), Sch. 4 para. 31, **Sch. 5**; S.I. 2005/1126, **art. 2(2)(h)(i)**

**Modifications etc. (not altering text)**

- C1** S. 114 excluded (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 16, 53(1), **Sch. 2 Pt. 1 para. 7**; S.I. 2005/1126, **art. 2(2)(d)**
- C2** S. 114(2) extended (1.4.2003) by 2001 c. 16, ss. 67, 138(2); S.I. 2003/708, **art. 2(c)**

**Marginal Citations**

- M1** 1979 c. 2.

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

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

- s. 17(1)(cza) inserted by [2021 c. 17 s. 26\(9\)](#)
- s. 47A(3A) substituted by [2022 c. 35 Sch. 2 para. 7](#)
- s. 61(6BA) inserted by [2008 c. 28 s. 10\(1\)](#) (This amendment not applied to legislation.gov.uk. S. 10 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- s. 63(3D) inserted by [2008 c. 28 s. 10\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 10 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- s. 64(1AA) inserted by [2008 c. 28 s. 10\(4\)](#) (This amendment not applied to legislation.gov.uk. S. 10 omitted (14.12.2011) by virtue of 2011 c. 23, ss. 29, 31(2), Sch. 7 para. 5(3))
- s. 64A(1B)(cb) inserted by [2022 c. 32 Sch. 11 para. 18\(a\)](#)
- Sch. 1A para. 21A added by 1995 c. 32, s. 8B(1) (as inserted) by [2006 c. 12 Sch. 3 para. 13](#)