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**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Paragraph 99 is up to date with all changes known to be in force on or before 03 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

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &c.

##### *Proceeds of Crime Act 2002 (c. 29)*

- 99 In section 451 of that Act (Customs and Excise prosecutions)—
- (a) in subsection (1), for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”;
  - (b) for subsection (2) substitute—
    - “(2) Where proceedings under subsection (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.”;
  - (c) subsection (3) shall cease to have effect,
  - (d) in subsection (5) for “customs officer”, in each place, substitute “officer of Revenue and Customs”, and
  - (e) for the heading substitute “Revenue and Customs prosecutions”.

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#### **Commencement Information**

**II** Sch. 4 para. 99 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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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. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)