EXPLANATORY NOTE

(This note is not part of the Order)

The Public Bodies Act 2011 (c. 24) makes provision for the merger, and associated transfer of functions, by order of any group of bodies or offices specified in Schedule 2 to that Act. One such group consists of the Director of Public Prosecutions ("the DPP") and the Director of Revenue and Customs Prosecutions ("the DRCP").

The DPP is an office established by section 2 of the Prosecution of Offences Act 1985 (c. 23) ("the POA 1985"). The Director and staff appointed by the Director under section 1 of the POA 1985 constitute the Crown Prosecution Service ("the CPS"). The DRCP is an office established by section 34 of the Commissioners for Revenue and Customs Act (c. 11) ("the CRCA 2005"). The Director and his staff are together referred to as the Revenue and Customs Prosecutions Office.

Article 3 of this Order abolishes the DRCP and transfers the functions of the DRCP to the DPP, subject to such changes as are given effect by Schedules 1 to 3.

Article 4 transfers the property, rights and liabilities of the DRCP and the RCPO to the DPP or, as the case may be, the CPS.

Article 5 makes transitional provision for various supplementary matters including enabling proceedings being carried on by the DRCP to continue by or in relation to the DPP. For that purpose, the DPP is to be treated as acting under the enactment under which the DRCP was acting at the coming into force of the Order (article 6).

Article 7 treats appointments made under section 38 of the CRCA 2005 as if they were appointments made under the equivalent provision of the POA 1985.

Article 8 treats an assignment of a function to the DRCP made by order of the Attorney General under section 31(1) of the Borders, Citizenship and Immigration Act 2009 (c. 11) as if it were an assignment to the DPP under section 3(2)(g) of the POA 1985.

Article 9 provides that information held by the CPS by reason of the merger is to be treated as if it were information disclosed to the DPP by Her Majesty's Revenue and Customs for use in connection with the DPP's revenue and customs functions. This ensures that such material attracts the protection of section 40 of the CRCA 2005.

Schedule 1 amends the POA 1985 and the CRCA 2005. Schedules 2 and 3 make consequential provision to other primary and secondary legislation.

A regulatory impact assessment has not been prepared for this Order as no impact on the private or voluntary sectors is foreseen.