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WELSH STATUTORY INSTRUMENTS

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**2018 No. 400**

**The Welsh Revenue Authority (Powers to Investigate Criminal Offences) Regulations 2018**

**Title and commencement**

1.—(1) The title of these Regulations is the Welsh Revenue Authority (Powers to Investigate Criminal Offences) Regulations 2018.

(2) These Regulations come into force on 1 April 2018.

**Interpretation**

2. In these Regulations—

“the 1984 Act” (“*Deddf 1984*”) means the Police and Criminal Evidence Act 1984;

“the 2001 Act” (“*Deddf 2001*”) means the Criminal Justice and Police Act 2001;

“relevant investigation” (“*ymchwiliad perthnasol*”) means a criminal investigation which relates to a matter in relation to which WRA has functions;

“WRA” (“*ACC*”) means the Welsh Revenue Authority.

**Application of the 1984 Act and the 2001 Act**

3.—(1) Subject to paragraph (3) and regulations 4 to 8, the provisions of the 1984 Act contained in the Schedule to these Regulations (“the applicable PACE functions”) apply to relevant investigations conducted by WRA.

(2) Subject to paragraph (3) and regulations 4 to 8, where WRA exercises any of the applicable PACE functions, the provisions contained in Part 2 of the 2001 Act apply to relevant investigations conducted by WRA.

(3) Subject to regulation 6, the provisions of the 1984 Act and the 2001 Act applied by these Regulations have effect as if references to “constable”, “police officer” and “the police” (however expressed) are substituted with references to “WRA”, and those provisions are to be construed accordingly.

(4) The other provisions of the 1984 Act, in so far as they relate to the applicable PACE functions, apply to relevant investigations conducted by WRA.

**Use of reasonable force**

4. A person exercising a function conferred on WRA by these Regulations may use reasonable force, if necessary, in the exercise of that function.

**Search of persons**

5. WRA may search a person where—

- (a) the person is found on premises which are being searched by WRA in reliance on a warrant issued under section 8 of, or paragraph 12 of Schedule 1 to, the 1984 Act; and

- (b) WRA has reasonable cause to believe that person to be in possession of material which is likely to be of substantial value (whether by itself or together with other material) to a relevant investigation.

**Modification of section 16 of the 1984 Act (execution of warrants)**

6. Section 16 of the 1984 Act<sup>(1)</sup> (execution of warrants) is modified as follows—

- (a) for subsection (3A) substitute—

“(3A) If the warrant is an all premises warrant, no premises which are not specified in it may be entered or searched by a person exercising WRA functions unless that person has been authorised in writing by another person exercising WRA functions of at least Grade 7 (or equivalent).”;

- (b) for subsection (3B) substitute—

“(3B) No premises may be entered or searched by a person exercising WRA functions for the second or any subsequent time under a warrant which authorises multiple entries unless that person has been authorised in writing by another person exercising WRA functions of at least Grade 7 (or equivalent).”

**Modification of section 77(3) of the 1984 Act (definition of “independent person”)**

7. Section 77(3) of the 1984 Act<sup>(2)</sup> (definition of “independent person”) is modified to the extent that the definition of “independent person” includes a person exercising a function conferred on WRA by these Regulations.

**Authorisation**

8. The functions conferred on WRA by these Regulations are only exercisable by persons with written authorisation from WRA to conduct relevant investigations.

*Mark Drakeford*  
Cabinet Secretary for Finance, one of the Welsh  
Ministers

22 March 2018

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(1) Section 16(3A) and (3B) were inserted by sections 113(9)(a) and 114(8)(b) of the Serious Organised Crime and Police Act 2005 (c. 15).

(2) Section 77 was amended by paragraph 48 of Part 4 of Schedule 36 to the Criminal Justice Act 2003 (c. 44). There is another amendment to this section but it is not relevant to these Regulations.