



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER III

CUSTOMS: ENFORCEMENT POWERS

22 Records and rules of evidence.

- (1) Where any information is preserved by approved means as mentioned in section 21(4) above, a copy of any document in which it is contained shall, subject to subsection (2) below, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (2) A statement contained in a document produced by a computer shall not by virtue of subsection (1) above be admissible in evidence—
 - ^{F1}(a)
 - ^{F2}(b)
 - (c) in civil proceedings in Scotland, except in accordance with sections 5 and 6 of the ^{M1}Civil Evidence (Scotland) Act 1988;
 - (d) in criminal proceedings in Scotland, except in accordance with [^{F3}Schedule 8 to the Criminal Procedure (Scotland) Act 1995];
 - ^{F4}(e)
 - ^{F5}(f)

Textual Amendments

- F1** S. 22(2)(a) repealed (31.1.1997) by 1995 c. 38, s. 15(2), **Sch. 2**; S.I. 1996/3217, **art. 2**
- F2** S. 22(2)(b) repealed (4.4.2005) by **Criminal Justice Act 2003 (c. 44)**, s. 336(3)(4), **Sch. 37 Pt. 6**; S.I. 2005/950, **art. 2(1)**, **Sch. 1 para. 44(3)** (with **Sch. 2**) (as explained (29.7.2005) by S.I. 2005/2122, **art.**

Changes to legislation: Finance Act 1994, Section 22 is up to date with all changes known to be in force on or before 23 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

2; and as amended: (14.7.2008) by 2008 c. 4, Sch. 26 para. 78, Sch. 28 Pt. 2; S.I. 2008/1586, Sch. 1 paras. 48(s), 50(2)(d); (30.11.2009) by S.I. 2009/3111, art. 2; (3.12.2012) by S.I. 2012/2905, art. 4; (3.12.2012) by 2012 c. 10, Sch. 14 para. 17; S.I. 2012/2906, art. 2(1))

F3 Words in s. 22(2) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 89(2)**

F4 S. 22(2)(e) repealed (6.9.1999) by S.I. 1997/2983 (N.I. 21), arts. 1(2), 3(2), **Sch. 2**; S.R. 1999/339, **art. 2**

F5 S. 22(2)(f) repealed (N.I.) (3.4.2006) by The Criminal Justice (Evidence) (Northern Ireland) Order 2004 (S.I. 2004/1501), art. 1(3), **Sch. 2** (with art. 43); S.R. 2006/63, art. 2

Modifications etc. (not altering text)

C1 Pt. 1 applied (with modifications) (31.12.2020) by The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. (EU Exit) Regulations 2020 (S.I. 2020/1624), regs. 1(2), **7**

C2 Pt. 1 continued (31.12.2020) by The Customs (Transitional) (EU Exit) Regulations 2020 (S.I. 2020/1449), regs. 1(2), **3(1)(b)**; S.I. 2020/1643, reg. 2, Sch.

C3 Pt. 1 applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, **Sch. 7 para. 158(5)** (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 1 para. 10(6) (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 9**)

Marginal Citations

M1 1988 c. 32.

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 22(2)(f) words repealed by [S.I. 1999/2789 \(N.I.\) Sch. 3](#)

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. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)