



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 6

REVENUE FUNCTIONS

General

323 Functions

- (1) The general Revenue functions are such of the functions vested in the Board or in an officer of the Board as relate to any of the following matters—
 - (a) income tax;
 - (b) capital gains tax;
 - (c) corporation tax;
 - (d) national insurance contributions;
 - (e) statutory sick pay;
 - (f) statutory maternity pay;
 - [^{F1}(g) ^{F2}... statutory paternity pay;
 - ^{F3}(ga)]
 - (h) statutory adoption pay;
 - [^{F4}(ha) statutory shared parental pay;]
 - [^{F5}(hb) statutory parental bereavement pay;]
 - (i) student loans.
- (2) The Revenue inheritance tax functions are such functions vested in the Board or in an officer of the Board as relate to inheritance tax.
- (3) But the general Revenue functions and the Revenue inheritance tax functions do not include any of the following functions—
 - (a) functions relating to the making of subordinate legislation (within the meaning given by section 21(1) of the Interpretation Act 1978 (c. 30));
 - (b) the function of the prosecution of offences;

Changes to legislation: Proceeds of Crime Act 2002, Section 323 is up to date with all changes known to be in force on or before 26 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

- (c) the function of authorising an officer for the purposes of section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents);
 - (d) the function of giving information under that section;
 - ^{F6}(e)
 - ^{F6}(f)
- (4) For the purposes of this section in its application to Great Britain—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “statutory sick pay” must be construed in accordance with section 151(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 164(1) of that Act;
 - ^{F7}(d) [^{F8} “statutory paternity pay”] must be construed in accordance with sections 171ZA and 171ZB of that Act;
 - ^{F9}(da)]
 - (e) “statutory adoption pay” must be construed in accordance with section 171ZL of that Act;
 - ^{F10}(ea) statutory shared parental pay” must be construed in accordance with sections 171ZU and 171ZV of that Act;]
 - ^{F11}(eb) “statutory parental bereavement pay” must be construed in accordance with section 171ZZ6 of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944).
- (5) For the purposes of this section in its application to Northern Ireland—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “statutory sick pay” must be construed in accordance with section 147(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 160(1) of that Act;
 - (d) [^{F12}statutory paternity pay] must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZA of the Social Security Contributions and Benefits Act 1992;
 - (e) “statutory adoption pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZB of that Act;
 - ^{F13}(ea) statutory shared parental pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZC of that Act;]
 - ^{F14}(eb) “statutory parental bereavement pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZD of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121).

Textual Amendments

F1 S. 323(1)(g)(ga) substituted for s. 323(1)(g) (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 59\(2\)](#); S.I. 2010/495, art. 4(d)

F2 Word in s. 323(1)(g) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 60\(2\)\(a\)](#); S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)

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- F3** S. 323(1)(ga) repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(2)(b)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F4** S. 323(1)(ha) inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(2)(c)**; S.I. 2014/1640, art. 5(2)(x)
- F5** S. 323(1)(hb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(2)**; S.I. 2020/45, reg. 2
- F6** S. 323(3)(e)(f) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5)(5), Sch. 22 para. 15, **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F7** S. 323(4)(d)(da) substituted for s. 323(4)(d) (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 1 para. 59(3)**; S.I. 2010/495, art. 4(d)
- F8** Words in s. 323(4)(d) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(a)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F9** S. 323(4)(da) repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(b)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F10** S. 323(4)(ea) inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(c)**; S.I. 2014/1640, art. 5(2)(x)
- F11** S. 323(4)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(3)**; S.I. 2020/45, reg. 2
- F12** Words in s. 323(5)(d) substituted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(a)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F13** S. 323(5)(ea) inserted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(b)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F14** S. 323(5)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(4)**; S.I. 2020/45, reg. 2

Commencement Information

- I1** S. 323 in force at 24.2.2003 by S.I. 2003/120, art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

Changes to legislation:

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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. 13(5)(a)(iia) inserted by [2015 c. 30 Sch. 5 para. 15\(3\)\(d\)](#)
- s. 323(1)(hc) inserted by [2023 c. 20 Sch. para. 45\(2\)](#)
- s. 323(4)(ec) inserted by [2023 c. 20 Sch. para. 45\(3\)](#)
- s. 323(5)(ec) inserted by [2023 c. 20 Sch. para. 45\(4\)](#)