



# Finance Act 2007

## 2007 CHAPTER 11

### PART 6

#### INVESTIGATION, ADMINISTRATION ETC

##### *Investigation etc*

#### **84 Sections 82 and 83: supplementary**

- (1) In Schedule 2 to CRCA 2005 (restrictions on the exercise of functions), omit—
  - (a) paragraph 7 (Police and Criminal Evidence Act 1984 (c. 60)), and
  - (b) paragraph 9 (Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))).
- (2) Nothing in section 6 or 7 of CRCA 2005 (initial functions) restricts the functions in connection with which officers of Revenue and Customs may exercise a power under—
  - (a) the Police and Criminal Evidence Act 1984 by virtue of section 114 of that Act (as amended by section 82 above), or
  - (b) the Police and Criminal Evidence (Northern Ireland) Order 1989 by virtue of Article 85 of that Order (as amended by section 83 above).
- (3) But neither an order under section 114 of the Police and Criminal Evidence Act 1984 nor an order under Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 has effect in relation to a matter specified in section 54(4)(b) or (f) of, or in paragraphs 3, 7, 10, 13 to 15, 19 or 24 to 29 of Schedule 1 to, CRCA 2005 (former Inland Revenue matters).
- (4) Schedule 22 contains amendments and repeals consequential on extension of police powers to Revenue and Customs.
- (5) Sections 82 and 83 and this section come into force in accordance with provision made by the Treasury by order.

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*Status: This is the original version (as it was originally enacted).*

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- (6) The power to make an order under subsection (5) is exercisable by statutory instrument.