
WELSH STATUTORY INSTRUMENTS

2018 No. 400

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

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.