EXPLANATORY MEMORANDUM TO

THE POLICE AND CRIMINAL EVIDENCE ACT 1984 (APPLICATION TO REVENUE AND CUSTOMS) (AMENDMENT) ORDER 2014

2014 No. 788

1. This explanatory memorandum has been prepared by Her Majesty's Revenue and Customs (HMRC) and is laid before Parliament by Command of Her Majesty.

2. Purpose of the instrument

2.1 The purpose of the Order is to amend the Police and Criminal Evidence Act 1984 (Application to Revenue and Customs) Order 2007 No. 3175 ('the principal HMRC order')

2.2 The effect of the Order is to make consequential amendments as a result of the changes to the Police and Criminal Evidence Act 1984, so far as concerns England and Wales, made by the Protection of Freedoms Act 2012; in relation to the destruction, retention and use of biometric samples and data.

3. Matters of special interest to the Joint Committee on Statutory Instruments

None.

4. Legislative Context

4.1 The Order implements the changes to the provisions regarding destruction, retention and use of biometric samples and data introduced into PACE 1984 (so far as England and Wales are concerned).

5. Territorial Extent and Application

5.1 The Order applies to England and Wales.

6. European Convention on Human Rights

The Order is subject to the negative resolution procedure and does not amend primary legislation; no statement is required.

7. Policy background

- ***What is being done and why***

7.1 The Order makes consequential changes to the principal HMRC order as a result of the changes made to the Police and Criminal Evidence Act 1984 by the Protection of Freedoms Act 2012 as applied by SI1813 of 2013, in relation to the use, retention and destruction,of biometric samples and data. These changes currently only apply in England and Wales. It is anticipated that the changes will be applied in Northern Ireland in the course of 2014. When that happens the changes will be made to the corresponding Northern Ireland HMRC Order.

- ***Consolidation***

7.2 This Order includes no consolidation.

8. Consultation outcome

8.1 The Order introduces amendments to the existing principal HMRC Order. As there is no impact on business interaction with HMRC, no consultation has been undertaken.

9. Guidance

9.1 The Order applies to officers of HM Revenue and Customs who are authorised to use criminal investigation powers. Internal guidance will be updated and relevant training will be given, where necessary, to the officers who will use the powers in this Order.

10. Impact

10.1 There is no impact on business, charities or voluntary bodies.

10.2 There is no impact on the public sector.

10.3 An Impact Assessment has not been prepared for this Order.

11. Regulating small business

11.1 The legislation does not apply to small business.

12. Monitoring & review

12.1 The powers and procedures provided by this Order will be monitored by HM Revenue and Customs to ensure they remain aligned to wider criminal justice procedure

13. Contact

Rakesh Modi at HM Revenue and Customs Tel: 03000 585 373 or email: rakesh.modi@hmrc.gsi.gov.uk can answer any queries regarding this instrument.