

34.04.14

New Search Warrant and Production Order Provisions: Finance Act 2007

A new search warrant provision (Section 908C - **Search Warrants**), which is specifically for use in Revenue criminal investigations, was added to Section 908 of the Taxes Consolidation Act 1997, by Section 124 of the Finance Act 2007.

Another new section (Section 908D - **Order to Produce Evidential Material**) provides for obtaining a court order for the production by a third party of documents likely to be of value to the investigation of, or which may constitute evidence of, a criminal offence.

An officer must be authorised in writing by a Revenue Commissioner before exercising either of these provisions. Detailed guidelines in relation to the new provisions are in the course of preparation.

In keeping with the introduction of the new criminal search warrant provision, the existing search warrant provision in Section 905(2A) has been amended. That amendment has removed the reference in subparagraph (c) to the use of uplifted material for the purpose of any criminal proceedings. In effect, this means that a Section 905(2A) warrant can no longer be used in criminal investigation situations, and its use will in future be confined to cases where the civil investigation of a tax liability is involved. Updated Section 905(2A) guidelines will also issue shortly.

The use of existing specific Customs & Excise search warrant provisions is not affected by these developments.

Pending the issue of new guidelines, any cases where the use of any of the above provisions is envisaged should be notified to Investigations and Prosecutions Division.

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