



# HM Revenue & Customs

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**Date** 17 July 2017  
**Our ref** FOI2017/01129  
**Your ref**  
**NI number**

Dear Mr Lee

## Freedom of Information Act (FOIA)

Thank you for your request under the FOIA, which was received on 16 June 2017, for the following information:

*"The Home Office published a document titled: "Proceeds Of Crime Act 2002 (POCA)" (V3.0).*

*By reference to that document it is clear that its' purpose "tells Border Force designated customs officials about powers under the Proceeds of Crime Act 2002 (POCA) and the Customs and Excise Management Act 1979 (CEMA) to search for and seize cash amounts of £1,000 or more (or the equivalent in any other currency)"*

*On Page 6, there is a section headed: "Cash Seizures: Definitions" where at a the sub-heading ("Cash") there is a wrong definition of law (Section 289(6) POCA).*

*Please confirm that NO Customs Official have followed the wrong definition of law provided by The Home Office".*

I am answering under the freedom of Information Act 2000 (FOIA).

HMRC establishes its own Criminal Justice Procedures for the execution of PACE and POCA powers, including cash seizure under Part 5 of POCA. These Procedures are a distillation of the legislation as written, including amendments, the associated POCA Codes of Practice and learning from operational experience of HMRC officers executing cash seizures.

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Information is available in large print, audio and Braille formats.  
Text Relay service number – 18001



HMRC has not had any adverse judicial rulings on its use of POCA Part 5 cash seizure, detention and forfeiture powers, including any inaccuracies on its application of the legislation. Therefore we can confirm that no HMRC officers have followed any incorrect or inaccurate definitions of law.

All Border Force seizures are made in accordance with the law and Border Force Guidance is drafted in a way that makes it clear and accessible to front line officers. It does not necessarily quote legislation verbatim.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ or email [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk). You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner (ICO) for a decision. The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF or by their website at [www.ico.org.uk](http://www.ico.org.uk).

Yours sincerely,

FOI Central Team

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.