

Customs and Excise: Accompanying Arrested or Detained Persons

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Introduction

This manual sets out the procedures to be followed where a person arrested or detained under customs or excise law has to be brought to a Garda Station by Revenue officers. It should be read in conjunction with Section 2.10 (Arrest and Charge) of the Customs and Excise Enforcement Procedures Manual.

1 Relevant Legislation

1. Section 139 (1), as amended, of the Finance Act 2001 provides that, where an officer of the Revenue Commissioners has reasonable grounds to suspect that a person is committing or has committed an offence under -
 - section 119 of the 2001 Act,
 - section 102(3) of the Finance Act 1999, or
 - section 79(5) of the Finance Act 2003,then that officer may arrest that person without warrant.
2. Section 139 (2) (a) of the 2001 Act provides that where an officer of the Revenue Commissioners has reasonable grounds to believe that a person is committing or has committed an offence under section 78 of the Finance Act 2005, then the officer may detain that person and, as soon as practicable thereafter-
 - present the person, or
 - bring and present the person,to a member of An Garda Síochána.
3. Section 32 of the Customs Act 2015 (which came into operation on 31 December 2016) provides that where an officer of customs has reasonable grounds to suspect that a person is committing or has committed an offence under section 14 or 15 of that Act, or under any provision of the Taxes Consolidation Act 1997 that provides that it is an offence to assault an officer of customs, the officer may arrest that person without warrant.
4. In section 139 of the 2001 Act, “officer” means an officer of the Revenue Commissioners authorised by them in writing to exercise the powers conferred on officers by Chapter 4 of Part 2 of that Act. In section 32 of the Customs Act 2015, “officer of customs” has the meaning assigned to it by section 2 of that Act.

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