

Changes to legislation: Finance Act 2007, Cross Heading: Criminal Procedure (Scotland) Act 1995 (c. 46) is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 23

EXTENSION OF HMRC POWERS: SCOTLAND

Criminal Procedure (Scotland) Act 1995 (c. 46)

8 Section 307 of the Criminal Procedure (Scotland) Act 1995 (interpretation) is amended as follows.

9 In subsection (1), in the definition of “officer of law”, for paragraph (ba) substitute—

“(ba) subject to subsection (1A) below, an officer of Revenue and Customs acting with the authority (which may be general or specific) of the Commissioners for Her Majesty’s Revenue and Customs;”.

Commencement Information

I1 Sch. 23 para. 9 in force at 1.12.2007 for the purposes of the amendment made by that paragraph by [S.I. 2007/3166](#), [art. 3\(b\)](#)

10 After that subsection insert—

“(1A) The inclusion of officers of Revenue and Customs as “officers of law” shall not have effect in relation to any matter specified in—

(a) section 54(4)(b) or (f) of; or

(b) paragraphs 3, 7, 10, 13 to 15, 19 or 24 to 29 of Schedule 1 to,

the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters).

(1B) In any proceedings (whether civil or criminal) under or arising from this Act, a certificate of the Commissioners for Her Majesty’s Revenue and Customs that an officer of Revenue and Customs had the authority to exercise a power or function conferred by a provision of this Act shall be conclusive evidence of that fact.”

Commencement Information

I2 Sch. 23 para. 10 in force at 1.12.2007 for the purposes of the amendment made by that paragraph by [S.I. 2007/3166](#), [art. 3\(b\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)