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**Changes to legislation:** Finance Act 2007, Paragraph 6 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](#)

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## SCHEDULES

### SCHEDULE 23

#### EXTENSION OF HMRC POWERS: SCOTLAND

##### *Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)*

- 6 In section 26 (detention in connection with drug smuggling offences), for “a customs office” (in both places) substitute “ an office of Revenue and Customs ”.

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#### **Commencement Information**

- II** Sch. 23 para. 6 in force at 1.12.2007 for the purposes of the amendments 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\(2\)](#)