
Changes to legislation: Finance Act 2007, Paragraph 9 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)

- 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

- II** 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\(b\)](#)

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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\(2\)](#)