



# Criminal Justice and Immigration Act 2008

## 2008 CHAPTER 4

### PART 6

#### INTERNATIONAL CO-OPERATION IN RELATION TO CRIMINAL JUSTICE MATTERS

##### *Mutual legal assistance in revenue matters*

#### **97 Power to transfer functions under Crime (International Co-operation) Act 2003 in relation to direct taxation**

- (1) In section 27(1) of the Crime (International Co-operation) Act 2003 (c. 32) (exercise of powers by others)—
- (a) in paragraph (a), for “Commissioners of Customs and Excise” substitute “Commissioners for Revenue and Customs”; and
  - (b) in paragraph (b), for “a customs officer” substitute “an officer of Revenue and Customs”.
- (2) Paragraph 14 of Schedule 2 to the Commissioners for Revenue and Customs Act 2005 (c. 11) (power under section 27(1) not applicable to former inland revenue matters etc.) ceases to have effect.

#### **Commencement Information**

**11** S. 97 in force at 14.7.2008 by [S.I. 2008/1586](#), art. 2(1), [Sch. 1 para. 41](#)

**Changes to legislation:**

Criminal Justice and Immigration Act 2008, Section 97 is up to date with all changes known to be in force on or before 14 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.

[View outstanding changes](#)

**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):

- Sch. 7 para. 5A and cross-heading inserted by [2008 c. 25 Sch. 1 para. 90\(3\)](#)