



Criminal Finances Act 2017

2017 CHAPTER 22

PART 1

PROCEEDS OF CRIME

CHAPTER 4

ENFORCEMENT POWERS AND RELATED OFFENCES

Extension of powers

18 Her Majesty's Revenue and Customs: removal of restrictions

- (1) The following provisions, which impose restrictions on the exercise of certain powers conferred on officers of Revenue and Customs, are amended as follows.
- (2) In section 23A of the Criminal Law (Consolidation) (Scotland) Act 1995 (investigation of offences by Her Majesty's Revenue and Customs), omit the following—
 - (a) in subsection (2), the words “Subject to subsection (3) below,” and the words from “other than” to the end of the subsection;
 - (b) subsection (3).
- (3) In section 307 of the Criminal Procedure (Scotland) Act 1995 (interpretation), omit the following—
 - (a) in subsection (1), in paragraph (ba) of the definition of “officer of law”, the words “subject to subsection (1A) below,”;
 - (b) subsection (1A).
- (4) In the Proceeds of Crime Act 2002 omit the following—
 - (a) in section 289 (searches), subsections (5)(ba) and (5A);
 - (b) in section 294 (seizure of cash), subsections (2A), (2B) and (2C);

Changes to legislation: *There are currently no known outstanding effects for the Criminal Finances Act 2017, Section 18. (See end of Document for details)*

- (c) section 375C (restriction on exercise of certain powers conferred on officers of Revenue and Customs);
 - (d) section 408C (restriction on exercise of certain powers conferred on officers of Revenue and Customs).
- (5) In the Finance Act 2007, in section 84 (sections 82 and 83: supplementary), omit subsection (3).

Commencement Information

- I1** [S. 18](#) in force at Royal Assent for specified purposes, see [s. 58\(6\)](#)
- I2** [S. 18](#) in force at 27.6.2017 in so far as not already in force, see [s. 58\(4\)](#)

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