



Policing and Crime Act 2017

2017 CHAPTER 3

PART 4

POLICE POWERS

CHAPTER 8

CROSS-BORDER ENFORCEMENT

118 Cross-border enforcement: officers of Revenue and Customs

In section 87 of the Finance Act 2007 (cross-border exercise of powers: officers of Revenue and Customs), in subsection (4) for “only in the exercise of a function relating to tax (including duties and tax credits)” substitute “in the exercise of any function of the Commissioners for Her Majesty’s Revenue and Customs or of officers of Revenue and Customs, within the meaning of the Commissioners for Revenue and Customs Act 2005 (see section 51(2) to (2B) of that Act)”.