

2007 No. 3166 (C. 129)

REVENUE AND CUSTOMS

**The Finance Act 2007 (Sections 82 to 84 and Schedule 23)
(Commencement) Order 2007**

Made - - - -

7th November 2007

The Treasury makes the following Order, in exercise of the powers conferred by section 84(5) and paragraph 14 of Schedule 23 to the Finance Act 2007^(a):

Citation and interpretation

1.—(1) This Order may be cited as the Finance Act 2007 (Sections 82 to 84 and Schedule 23) (Commencement) Order 2007.

(2) In this Order “the 2007 Act” means the Finance Act 2007.

Commencement

2. The following provisions of the 2007 Act shall come into force on 8th November 2007—

- (a) section 82 (criminal investigations: powers of Revenue and Customs);
- (b) section 83 (Northern Ireland investigations); and
- (c) section 84 (sections 82 and 83:supplementary), other than subsection 4.

3. The following provisions of the 2007 Act shall come into force on 1st December 2007—

- (a) section 84(4); and
- (b) Schedule 23.

7th November 2007

Dave Watts
Steve McCabe
Two of the Lord’s Commissioners of Her Majesty’s Treasury

^(a) 2007 c.11.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force provisions of the Finance Act 2007 (“the 2007 Act”). The provisions specified in article 2 are brought into force on 8th November 2007 and those in article 3 on 1st December 2007.

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