

SCHEDULE 2

PART 3

MODIFICATIONS OF SUBORDINATE LEGISLATION

Revenue and Customs (Inspections) Regulations 2005

84.—(1) In regulation 10(2) of the Revenue and Customs (Inspections) Regulations 2005 (appointment of assistant inspectors and staff officers)**(1)**—

- (a) for “Section 34 of the Police (Scotland) Act 1967 (appointment of assistant inspectors and staff officers)” substitute “Sections 72 and 73 of the Police and Fire Reform (Scotland) Act 2012 (assistant inspectors and staff officers)”;
- (b) in sub-paragraph (a)—
 - (i) for “section 34(1) after “constabulary”” substitute “section 72(1) after “may””; and
 - (ii) omit “and”;
- (c) in sub-paragraph (b) for “section 34(1A)” substitute “section 72(1)(b)”;
- (d) at the end of that sub-paragraph insert—
 - “(c) in section 72(1)(b) for “constables” substitute “officers of Revenue and Customs”;
 - (d) in section 72(2) for “A constable” substitute “An officer of Revenue and Customs”;
 - (e) in section 72(3) for “constable” and “constable’s” substitute “officer of Revenue and Customs” and “officer’s”;
 - (f) in section 73(1) after “may” insert “for the purposes of carrying out functions under the Revenue and Customs (Inspections) Regulations 2005”, and
 - (g) in section 73(1)(b) for “constables” substitute “officers of Revenue and Customs”;
 - (h) in section 73(2) for “A constable” substitute “An officer of Revenue and Customs”, and
 - (i) In section 73(3) for “constable” and “constable’s” substitute “officer of Revenue and Customs” and “officer’s”.