

Status: Point in time view as at 01/12/2007.

Changes to legislation: Finance Act 2007, SCHEDULE 22 is up to date with all changes known to be in force on or before 14 June 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. (See end of Document for details)

SCHEDULES

SCHEDULE 22

Section 84

AMENDMENTS AND REPEALS CONSEQUENTIAL ON EXTENSION OF HMRC POWERS

PART 1

AMENDMENTS

- 1 In section 20D(1) of TMA 1970, for “sections 20A, 20BA and 20C” substitute “sections 20A and 20BA”.

Commencement Information

- I1** Sch. 22 para. 1 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 2 In section 67 of the Criminal Justice and Police Act 2001 (c. 16) and the heading of that section, for “customs officers” substitute “officers of Revenue and Customs”.

Commencement Information

- I2** Sch. 22 para. 2 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

PART 2

REPEALS

- 3 The provisions listed below are omitted.

Commencement Information

- I3** Sch. 22 para. 3 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 4 In TMA 1970—
(a) sections 20C and 20CC (search warrants), and
(b) in the definition of “tax” in section 118 the word “, 20C”.

Commencement Information

- I4** Sch. 22 para. 4 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 5 In CEMA 1979—
(a) section 118C(3)(c) (gaming duty), and

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- (b) the references to “a gaming duty offence” in section 118C(4)(b) and (5).

Commencement Information

I5 Sch. 22 para. 5 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 6 In BGDA 1981—
- (a) paragraph 16 of Schedule 1 (general betting duty: search warrants),
 - (b) paragraph 17 of Schedule 3 (bingo duty: search warrants), and
 - (c) paragraph 17 of Schedule 4 (amusement machine licence duty: search warrants).

Commencement Information

I6 Sch. 22 para. 6 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 7 Section 148(4) of FA 1989 (definition of “business” for purposes of section 20C of TMA 1970).

Commencement Information

I7 Sch. 22 para. 7 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 8 In VATA 1994—
- (a) section 72(9) (powers of arrest), and
 - (b) paragraph 10(3) to (6) of Schedule 11 (search warrants).

Commencement Information

I8 Sch. 22 para. 8 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 9 In Schedule 7 to FA 1994 (insurance premium tax)—
- (a) paragraph 4(2) to (5) (search warrants), and
 - (b) paragraph 4(6) and (7) (power of arrest).

Commencement Information

I9 Sch. 22 para. 9 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 10 In Schedule 5 to FA 1996 (landfill tax)—
- (a) paragraph 5 (search warrants), and
 - (b) paragraph 6 (power of arrest).

Commencement Information

I10 Sch. 22 para. 10 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 11 In Schedule 6 to FA 2000 (climate change levy)—
- (a) paragraph 97 (power of arrest), and

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(b) paragraph 130 (search warrants).

Commencement Information

I11 Sch. 22 para. 11 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 12 In FA 2001 (aggregates levy)—
- (a) paragraph 6 of Schedule 6 (power of arrest), and
 - (b) paragraph 7 of Schedule 7 (search warrants).

Commencement Information

I12 Sch. 22 para. 12 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 13 (1) In the Criminal Justice and Police Act 2001—
- (a) section 57(1)(c) (section 20CC of TMA 1970),
 - (b) section 63(2)(e) (section 20C of TMA 1970), and
 - (c) section 65(3) (section 20C of TMA 1970).
- (2) In Schedule 1 to that Act—
- (a) paragraph 13 (section 20C of TMA 1970),
 - (b) paragraph 28 (paragraph 17(2) of Schedule 3 to BGDA 1981),
 - (c) paragraph 29 (paragraph 17(2) of Schedule 4 to BDGA 1981),
 - (d) paragraph 57 (paragraph 4(3) of Schedule 7 to FA 1994),
 - (e) paragraph 58 (paragraph 10(3) of Schedule 11 to VATA 1994),
 - (f) paragraph 61 (paragraph 5(2) of Schedule 5 to FA 1996), and
 - (g) paragraph 72 (paragraph 130(2) of Schedule 6 to FA 2000).

Commencement Information

I13 Sch. 22 para. 13 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 14 Section 36(2) and (3) of the Tax Credits Act 2002 (c. 21) (search warrants).

Commencement Information

I14 Sch. 22 para. 14 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 15 Section 323(3)(e) and (f) of the Proceeds of Crime Act 2002 (c. 29) (approval of applications under section 20C of TMA 1970).

Commencement Information

I15 Sch. 22 para. 15 in force at 1.12.2007 by S.I. 2007/3166, art. 3(a)

- 16 Part 7 of Schedule 13 to FA 2003 (stamp duty land tax: search warrants).

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Commencement Information

I16 [Sch. 22 para. 16](#) in force at 1.12.2007 by [S.I. 2007/3166](#), **art. 3(a)**

17 In CRCA 2005—

- (a) section 13(3)(b) and (c) (Commissioners' functions not delegable to officers), and
- (b) section 14(2)(b) and (c) (non-delegable functions of Commissioners).

Commencement Information

I17 [Sch. 22 para. 17](#) in force at 1.12.2007 by [S.I. 2007/3166](#), **art. 3(a)**

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