

## 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”.
- 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”.

##### PART 2

###### REPEALS

- 3 The provisions listed below are omitted.
- 4 In TMA 1970—
  - (a) sections 20C and 20CC (search warrants), and
  - (b) in the definition of “tax” in section 118 the word “, 20C”.
- 5 In CEMA 1979—
  - (a) section 118C(3)(c) (gaming duty), and
  - (b) the references to “a gaming duty offence” in section 118C(4)(b) and (5).
- 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).
- 7 Section 148(4) of FA 1989 (definition of “business” for purposes of section 20C of TMA 1970).
- 8 In VATA 1994—
  - (a) section 72(9) (powers of arrest), and
  - (b) paragraph 10(3) to (6) of Schedule 11 (search warrants).
- 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).
- 10 In Schedule 5 to FA 1996 (landfill tax)—
  - (a) paragraph 5 (search warrants), and

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*Status: This is the original version (as it was originally enacted).*

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- (b) paragraph 6 (power of arrest).
- 11 In Schedule 6 to FA 2000 (climate change levy)—
  - (a) paragraph 97 (power of arrest), and
  - (b) paragraph 130 (search warrants).
- 12 In FA 2001 (aggregates levy)—
  - (a) paragraph 6 of Schedule 6 (power of arrest), and
  - (b) paragraph 7 of Schedule 7 (search warrants).
- 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).
- 14 Section 36(2) and (3) of the Tax Credits Act 2002 (c. 21) (search warrants).
- 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).
- 16 Part 7 of Schedule 13 to FA 2003 (stamp duty land tax: search warrants).
- 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).