



# Criminal Justice and Immigration Act 2008

## 2008 CHAPTER 4

### PART 6

#### INTERNATIONAL CO-OPERATION IN RELATION TO CRIMINAL JUSTICE MATTERS

##### *Mutual legal assistance in revenue matters*

**97 Power to transfer functions under Crime (International Co-operation) Act 2003 in relation to direct taxation**

- (1) In section 27(1) of the Crime (International Co-operation) Act 2003 (c. 32) (exercise of powers by others)—
  - (a) in paragraph (a), for “Commissioners of Customs and Excise” substitute “Commissioners for Revenue and Customs”; and
  - (b) in paragraph (b), for “a customs officer” substitute “an officer of Revenue and Customs”.
- (2) Paragraph 14 of Schedule 2 to the Commissioners for Revenue and Customs Act 2005 (c. 11) (power under section 27(1) not applicable to former inland revenue matters etc.) ceases to have effect.