

## SCHEDULE 3

Exercise of functions by officials other than police constables

### PART 4

Application of 2016 Act to officers of Revenue and Customs

*Specific adaptations*

#### **Section 1 (power of an officer of Revenue and Customs)**

17.—(1) Section 1 applies only in relation to a Revenue and Customs offence.

(2) In sub-paragraph (1) “Revenue and Customs offence” has the meaning given by subsection (2) of section 23A of the Criminal Law (Consolidation) (Scotland) Act 1995<sup>(1)</sup>.

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(1) 1995 c.39. Section 23A was inserted by the Finance Act 2007 (c.11); subsection (2) was amended by the Employment Act 2008 (c.24), section 12(2) and the Criminal Finances Act 2017 (c.22), section 18(2).