

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⁽¹⁾.

Section 11 (authorisation for keeping in custody beyond 12 hour limit)

18. In section 11(2), for paragraph (a) read—

“(a) is of or above the grade of higher officer, and”.

Section 65 (limitation on what enables search of person not in custody)

19.—(1) Section 65 does not limit any power of an officer of Revenue and Customs to carry out a protective search—

(a) of a person whom the officer finds in or on premises entered by the officer under the authority of a warrant under section 23E of the Criminal Law (Consolidation) (Scotland) Act 1995⁽²⁾; or

(b) of a person in relation to whom the officer is exercising any power under section 23M of that Act.

(2) In this paragraph “protective search” means a search in the circumstances described in section 66(1)(b) of the 2016 Act for the purpose described in section 66(2).

Section 66 (cases involving removal of person)

20. In section 66, for subsection (3) read—

“(3) Anything seized by an officer of Revenue and Customs in the course of a search carried out under this section may be retained by the officer or by a constable.”.

(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).

(2) Section 23E was inserted by the Finance Act 2007 (c.11).