

## SCHEDULES

### SCHEDULE 4

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Value Added Tax Act 1994 (c. 23)*

- 91 In Schedule 11 of the Value Added Tax Act 1994—
- (a) in paragraph 10(3) (power of entry and search) for the words “section 462 of the Criminal Procedure (Scotland) Act 1975” there shall be substituted the words “section 308 of the Criminal Procedure (Scotland) Act 1995”; and
  - (b) in paragraph 11(1) (access to certain information) for the words “section 462 of the Criminal Procedure (Scotland) Act 1975” there shall be substituted the words “section 308 of the Criminal Procedure (Scotland) Act 1995”.