Status: Point in time view as at 19/07/2007. Changes to legislation: Finance Act 2007, Paragraph 9 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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SCHEDULE 23

EXTENSION OF HMRC POWERS: SCOTLAND

Criminal Procedure (Scotland) Act 1995 (c. 46)

In subsection (1), in the definition of "officer of law", for paragraph (ba) substitute—

"(ba) subject to subsection (1A) below, an officer of Revenue and Customs acting with the authority (which may be general or specific) of the Commissioners for Her Majesty's Revenue and Customs;".

Status:

Point in time view as at 19/07/2007.

Changes to legislation:

Finance Act 2007, Paragraph 9 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.