



# Criminal Law (Consolidation) (Scotland) Act 1995

## 1995 CHAPTER 39

### PART III

#### [<sup>F1</sup>INVESTIGATION OF REVENUE AND CUSTOMS OFFENCES]

#### *[<sup>F1</sup>General provisions*

#### Textual Amendments

- F1** Ss. 26A, 26B and cross-headings inserted (1.12.2007) by [Finance Act 2007 \(c. 11\), s. 85, Sch. 23 paras. 7, 14; S.I. 2007/3166, art. 3](#)

#### **26B Interpretation of Part 3 etc**

(1) In this Part of this Act—

“authorised officer” means an officer acting with the authority (which may be general or specific) of the Commissioners for Her Majesty's Revenue and Customs;

<sup>F2</sup> ...

<sup>F3</sup> ...

<sup>F2</sup> ...

“office of Revenue and Customs” means premises wholly or partly occupied by Her Majesty's Revenue and Customs; and

[<sup>F4</sup>“officer” means an officer of Revenue and Customs;]

(2) In any proceedings (whether civil or criminal) under or arising from this Part of [<sup>F5</sup>this Act—

- (a) a certificate of the Commissioners for Her Majesty's Revenue and Customs that an officer of Revenue of Customs, <sup>F6</sup> ...

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*Changes to legislation: Criminal Law (Consolidation) (Scotland) Act 1995, Cross Heading: General provisions is up to date with all changes known to be in force on or before 26 March 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) View outstanding changes*

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<sup>F6</sup>(b) .....

had authority] to exercise a power or function conferred by a provision of this Part shall be conclusive proof of that fact.

#### **Textual Amendments**

- F2** Words in s. 26B(1) repealed (25.1.2018) by [The Criminal Justice \(Scotland\) Act 2016 \(Consequential Provisions\) Order 2018 \(S.I. 2018/46\)](#), arts. 2(2)(c), **16(7)(a)** (with art. 16(2))
- F3** Words in s. 26B(1) omitted (12.7.2016) by virtue of [Immigration Act 2016 \(c. 19\)](#), ss. **56(6)**, 94(1); S.I. 2016/603, reg. 3(i)
- F4** Words in s. 26B(1) substituted (25.1.2018) by [The Criminal Justice \(Scotland\) Act 2016 \(Consequential Provisions\) Order 2018 \(S.I. 2018/46\)](#), arts. 2(2)(c), **16(7)(b)** (with art. 16(2))
- F5** Words in s. 26B(2) substituted (25.6.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 21 para. 48(b)** (with [Sch. 21 para. 40](#)); S.I. 2013/1042, art. 4(1)
- F6** S. 26B(2)(b) and word repealed (25.1.2018) by [The Criminal Justice \(Scotland\) Act 2016 \(Consequential Provisions\) Order 2018 \(S.I. 2018/46\)](#), arts. 2(2)(c), **16(7)(c)** (with art. 16(2))

### <sup>F7</sup>**26C Investigations by designated customs officials**

- (1) In the application of this Part of this Act to investigations conducted by designated customs officials—
- (a) references to an officer are to a designated customs official;
  - (b) references to an authorised officer are to a designated customs official acting with the authority (which may be general or specific) of—
    - (i) the Secretary of State in relation to investigations relating to general customs matters, or
    - (ii) the Director of Border Revenue in relation to investigations relating to customs revenue matters;
  - (c) references to the Commissioners for Her Majesty's Revenue and Customs are to—
    - (i) the Secretary of State in relation to investigations relating to general customs matters, or
    - (ii) the Director of Border Revenue in relation to investigations relating to customs revenue matters;
  - (d) references to an office of Revenue and Customs are to premises wholly or partly occupied by designated customs officials;
  - (e) references to a superior officer are to—
    - (i) an immigration officer not below the grade of Inspector,
    - (ii) a person of the grade of Senior Executive Officer, or
    - (iii) a person of a grade equivalent to that within sub-paragraph (i) or (ii).
- (2) In this section “customs revenue matter”, “designated customs official” and “general customs matter” have the meanings given by Part 1 of the Borders, Citizenship and Immigration Act 2009.]]

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**Changes to legislation:** *Criminal Law (Consolidation) (Scotland) Act 1995, Cross Heading: General provisions is up to date with all changes known to be in force on or before 26 March 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) View outstanding changes*

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**Textual Amendments**

**F7** S. 26C inserted (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 24(1), 58(1)** (with s. 36(4))

**Changes to legislation:**

Criminal Law (Consolidation) (Scotland) Act 1995, Cross Heading: General provisions is up to date with all changes known to be in force on or before 26 March 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.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 30(8) added by [2010 asp 13 s. 200\(2\)\(a\)](#)
- s. 45(6) added by [2010 asp 13 s. 200\(2\)\(c\)](#)
- s. 46(5) added by [2010 asp 13 s. 200\(2\)\(d\)\(ii\)](#)