



# Criminal Law (Consolidation) (Scotland) Act 1995

## 1995 CHAPTER 39

### PART III

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

##### [<sup>F1</sup>Production orders

#### [<sup>F1</sup>23B Production orders

- (1) The sheriff may, if satisfied on information on oath given by an authorised officer as to the matters mentioned in subsection (2) below, make an order under subsection (3) below (in this Part, a “production order”).
- (2) Those matters are—
  - (a) that there are reasonable grounds to suspect that a Revenue and Customs offence has been or is being committed; and
  - (b) that a person (in this Part, a “haver”) specified by the officer has possession or control of a document which may be required as evidence for the purposes of any proceedings in respect of such an offence.
- (3) A production order is an order requiring the haver, before the expiry of the period specified in the order—
  - (a) to deliver the document to an officer; or
  - (b) to—
    - (i) give an officer access to the document; and
    - (ii) permit the officer to make copies of or remove the document.
- (4) The period specified in a production order is—
  - (a) the period of 10 working days beginning with the day on which the order is made; or
  - (b) such other period as the sheriff considers appropriate.

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**Changes to legislation:** *Criminal Law (Consolidation) (Scotland) Act 1995, Section 23B is up to date with all changes known to be in force on or before 21 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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- (5) A sheriff may make a production order in relation to a haver residing or having a place of business in an area of Scotland notwithstanding that it is outside the area of that sheriff and any such order shall, without being backed or endorsed by another sheriff, have effect throughout Scotland.
- (6) Subject to section 23J of this Act, a production order has effect in spite of any restriction on disclosure of information (however imposed).
- (7) Without prejudice to section 23D(1) of this Act, failure by a person to comply with a production order may be dealt with as a contempt of court.
- (8) In subsection (4)(a) above, “working day” means any day other than—
- (a) a Saturday;
  - (b) a Sunday; or
  - (c) any day which is a public holiday in the area in which the production order is to have effect.]

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**Textual Amendments**

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

**Changes to legislation:**

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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\(2\)\(d\)\(ii\)](#)