



Criminal Law (Consolidation) (Scotland) Act 1995

1995 CHAPTER 39

PART III

[^{F1}INVESTIGATION OF REVENUE AND CUSTOMS OFFENCES]

[^{F1}Production orders

[^{F1}23D Offences in relation to production orders

- (1) A person who intentionally—
 - (a) falsifies;
 - (b) conceals;
 - (c) destroys or otherwise disposes of,a document to which this section applies, or who causes or permits any of those acts, commits an offence.
- (2) This section applies to a document which the person is required, under a production order, to—
 - (a) deliver to an officer; or
 - (b) give an officer access to.
- (3) A person does not commit an offence if the person acts—
 - (a) with the written permission of—
 - (i) an officer; or
 - (ii) the sheriff who made the order,after the document has been delivered or the officer has had access to it;
 - (b) subject to subsection (4) below, after the expiry of the period of 2 years beginning with the day on which the order is made.

Changes to legislation: *Criminal Law (Consolidation) (Scotland) Act 1995, Section 23D is up to date with all changes known to be in force on or before 22 April 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*

- (4) Subsection (3)(b) above does not apply where, before the expiry of the period referred to in that paragraph, an officer gives notice in writing to the person that the order has not been complied with to that officer's satisfaction.
- (5) A person who commits an offence under subsection (1) above is liable—
- (a) on summary conviction, to imprisonment for a period not exceeding 12 months or to a fine not exceeding the statutory maximum or to both;
 - (b) on conviction on indictment, to imprisonment for a period not exceeding 2 years or to a fine or both.]

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](#)

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