



# Criminal Law (Consolidation) (Scotland) Act 1995

## 1995 CHAPTER 39

### PART III

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

##### *[<sup>F1</sup>Revenue and Customs warrants]*

#### [<sup>F1</sup>23E Revenue and Customs warrants]

- (1) The sheriff may, if satisfied on information on oath given by an authorised officer as to the matters mentioned in subsection (2) below, grant a warrant under subsection (3) below (in this Part, a “Revenue and Customs warrant”).
- (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 evidence of that offence is to be found in or on premises specified in the information.
- (3) A Revenue and Customs warrant is a warrant authorising an officer to—
  - (a) enter, if necessary by force, the premises specified in the information; and
  - (b) search those premises,before the expiry of the period of one month beginning with the day on which the warrant is granted.
- (4) The sheriff may, when granting a warrant, impose such conditions as the sheriff considers appropriate.
- (5) An officer who enters premises under the authority of a Revenue and Customs warrant may—

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**Changes to legislation:** *Criminal Law (Consolidation) (Scotland) Act 1995, Section 23E is up to date with all changes known to be in force on or before 22 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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- (a) subject to any condition imposed under subsection (4) above, take with the officer such other persons (including persons who are not officers) as appear to that officer to be necessary;
- (b) subject to subsection (6) below, seize and remove any document or other thing found in or on the premises which the officer has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of the offence mentioned in subsection (2)(a) above; and
- (c) subject to subsections (6) and (7) below—
  - (i) search or cause to be searched any person found in or on the premises whom the officer has reasonable cause to believe may be in possession of any such document or thing; and
  - (ii) seize and remove any such document or thing found.
- (6) An officer acting under the authority of a Revenue and Customs warrant may, if the officer considers it appropriate, make copies of any document or thing found in or on the premises or on any person searched under subsection (5)(c) above.
- (7) No person may be searched under subsection (5)(c) above except by a person of the same sex.
- (8) A sheriff may grant a Revenue and Customs warrant in relation to premises situated in an area of Scotland notwithstanding that it is outside the area of that sheriff and any such warrant may, without being backed or endorsed by another sheriff, be executed throughout Scotland in the same way as it may be executed within the sheriffdom of the sheriff who granted it.
- (9) In this section and in sections 23F to 23H of this Act, “premises” includes any place and, in particular—
  - (a) any vehicle, vessel, aircraft or hovercraft;
  - (b) any offshore installation (within the meaning of section 12(1) of the Mineral Workings (Offshore Installations) Act 1971); and
  - (c) any tent or other movable structure.]

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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](#)

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