



# 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*

#### [<sup>F1</sup>] [<sup>F2</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

**Changes to legislation:** *Criminal Law (Consolidation) (Scotland) Act 1995, Section 26C is up to date with all changes known to be in force on or before 03 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*

(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.]]

#### **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**
- F2** 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:**

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