

Changes to legislation: Finance Act 2007, Paragraph 7 is up to date with all changes known to be in force on or before 14 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

SCHEDULES

SCHEDULE 23

EXTENSION OF HMRC POWERS: SCOTLAND

Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)

7 After that section insert—

“Power of arrest

26A Power of arrest

Where an authorised officer has reasonable grounds for suspecting that a Revenue and Customs offence has been or is being committed, the officer may arrest without warrant any person whom the officer has reasonable grounds for suspecting to be guilty of the offence.

General provisions

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;

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

“officer” means an officer of Revenue and Customs.

(2) In any proceedings (whether civil or criminal) under or arising from this Part of this Act, a certificate of the Commissioners for Her Majesty's Revenue and Customs that an officer had authority to exercise a power or function conferred by a provision of this Part shall be conclusive proof of that fact.”

Commencement Information

II Sch. 23 para. 7 in force at 1.12.2007 for the purposes of the amendment made by that paragraph by [S.I. 2007/3166](#), [art. 3\(b\)](#)

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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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)