

SCHEDULES

SCHEDULE 17

CROSS-BORDER ENFORCEMENT: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF OTHER LEGISLATION

Finance Act 2007 (c.11)

9 (1) Section 87 of the Finance Act 2007 (cross-border exercise of powers) is amended as follows.

(2) After subsection (2) insert—

“(2A) In the application of section 137C where a person is arrested under section 137A by an officer of Revenue and Customs in respect of a specified offence that is being investigated by an officer of Revenue and Customs—

- (a) subsection (2)(b) is to be read as if (instead of requiring the detention to be authorised by both an officer of at least the rank of inspector in the arresting force and an officer of at least the rank of inspector in the investigating force) it required the detention to be authorised by an officer of Revenue and Customs of at least the grade equivalent to the rank of inspector;
- (b) subsection (2)(c) is to be read as if (instead of requiring the detention to be authorised by both an officer of a rank above that of inspector in the arresting force and an officer of a rank above that of inspector in the investigating force) it required the detention to be authorised by an officer of Revenue and Customs of a grade above that equivalent to the rank of inspector;
- (c) subsection (3) is omitted;
- (d) in subsections (4) and (5), the reference to an officer of the investigating force is to be read as a reference to an officer of Revenue and Customs;
- (e) in subsection (6), the reference to an appropriate officer in the investigating force is to be read as a reference to an appropriate officer of Revenue and Customs (as defined by subsection (7));
- (f) subsection (6)(a) is omitted;
- (g) in subsection (7)(b), the reference to an officer of at least the rank of inspector is to be read as a reference to an officer of Revenue and Customs of at least the equivalent grade;
- (h) in subsection (7)(c), the reference to an officer of a rank above that of inspector is to be read as a reference to an officer of Revenue and Customs of above the equivalent grade;

Status: This is the original version (as it was originally enacted).

- (i) subsections (8) to (10) are omitted.
- (2B) Where section 137C applies in accordance with subsection (2A), Schedule 7B applies with the following modifications—
- (a) any reference to a constable in the arresting force is to be read as a reference to an officer of Revenue and Customs;
 - (b) any reference to an officer of at least, or above, a particular rank in the investigating force is to be read as a reference to an officer of Revenue and Customs of at least, or above, the equivalent grade;
 - (c) any reference to the arresting force or to the investigating force (otherwise than in relation to a description of officer in the force) is to be read as a reference to officers of Revenue and Customs;
 - (d) instead of the modification made by paragraph 9, section 42 of the Criminal Justice (Scotland) Act 2016 is to be read as if the references in subsections (1)(c)(ii) and (3)(b) to the police were references to officers of Revenue and Customs;
 - (e) the Schedule is to be read as if it also provided for references in the provisions applied by section 137D(2)(d), (3)(d) and (4)(d) to a police station to include references to an office of Revenue and Customs.
- (2C) In the application of section 137C where a person is arrested under section 137A by an officer of Revenue and Customs in respect of a specified offence other than one that is being investigated by an officer of Revenue and Customs—
- (a) any reference to an officer of at least, or above, the rank of inspector in the arresting force is to be read as a reference to an officer of Revenue and Customs of at least, or above, the equivalent grade;
 - (b) the reference in subsection (6)(a) to the arresting force is to be read as a reference to any officer of Revenue and Customs.
- (2D) Where section 137C applies in accordance with subsection (2C), Schedule 7B applies with the following modifications—
- (a) any reference to a constable in the arresting force is to be read as a reference to an officer of Revenue and Customs;
 - (b) any reference to the arresting force (otherwise than in relation to a description of officer in the force) is to be read as a reference to officers of Revenue and Customs;
 - (c) instead of the modification made by paragraph 9, section 42 of the Criminal Justice (Scotland) Act 2016 is to be read as if the references in subsections (1)(c)(ii) and (3)(b) to the police were references to officers of Revenue and Customs;
 - (d) the Schedule is to be read as if it also provided for references in the provisions applied by section 137D(2)(d), (3)(d) and (4)(d) to a police station to include references to an office of Revenue and Customs.”

Crime and Courts Act 2013 (c.22)

- 10 (1) In Schedule 21 to the Crime and Courts Act 2013 (powers of immigration officers), Part 2 (modification of applied enactments) is amended as follows.

- (2) In paragraph 41, for “Paragraphs 42 and 43” substitute “Paragraphs 42 to 43”.
- (3) After paragraph 42 insert—
- “42A (1) This paragraph has effect in relation to the application of section 137C of the 1994 Act where a person is arrested under section 137A by an immigration officer in respect of a specified offence that is being investigated by an immigration officer.
- (2) Subsection (2)(b) is to be read as if (instead of requiring the detention to be authorised by both an officer of at least the rank of inspector in the arresting force and an officer of at least the rank of inspector in the investigating force) it required the detention to be authorised by an immigration officer of at least the grade equivalent to the rank of inspector.
- (3) Subsection (2)(c) is to be read as if (instead of requiring the detention to be authorised by both an officer of a rank above that of inspector in the arresting force and an officer of a rank above that of inspector in the investigating force) it required the detention to be authorised by an immigration officer of a grade above that equivalent to the rank of inspector.
- (4) Subsection (3) is omitted.
- (5) In subsections (4) and (5), the reference to an officer of the investigating force is to be read as a reference to an officer of Revenue and Customs.
- (6) In subsection (6), the reference to an appropriate officer in the investigating force is to be read as a reference to an appropriate immigration officer (as defined by subsection (7)).
- (7) Subsection (6)(a) is omitted.
- (8) In subsection (7)—
- (a) in paragraph (b), the reference to an officer of at least the rank of inspector is a reference to an immigration officer of at least the equivalent grade;
- (b) in paragraph (c), the reference to an officer of a rank above that of inspector is to be read as a reference to an immigration officer of above the equivalent grade.
- (9) Subsections (8) to (10) are omitted.
- 42B (1) Where section 137C applies in accordance with paragraph 42A, Schedule 7B applies with the following modifications.
- (2) Any reference to a constable in the arresting force is to be read as a reference to an immigration officer.
- (3) Any reference to an officer of at least, or above, the rank of inspector in the investigating force is to be read as a reference to an immigration officer who is at least, or above, the equivalent grade.
- (4) Any reference to the arresting force or to the investigating force (otherwise than in relation to a description of officer in the force) is to be read as a reference to immigration officers.
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Status: This is the original version (as it was originally enacted).

- (5) Instead of the modification made by paragraph 9, section 42 of the Criminal Justice (Scotland) Act 2016 is to be read as if the references in subsections (1)(c)(ii) and (3)(b) to the police were references to immigration officers.
- 42C (1) This paragraph has effect in relation to the application of section 137C of the 1994 Act where a person is arrested under section 137A by an immigration officer in respect of a specified offence other than one that is being investigated by an immigration officer.
- (2) Any reference to an officer of at least, or above, the rank of inspector in the arresting force is to be read as a reference to an immigration officer of at least, or above, the equivalent grade.
- (3) The reference in subsection (6)(a) to the arresting force is to be read as a reference to any immigration officer.
- 42D (1) Where section 137C applies in accordance with paragraph 42C, Schedule 7B applies with the following modifications.
- (2) Any reference to a constable in the arresting force is to be read as a reference to an immigration officer.
- (3) Any reference to the arresting force (otherwise than in relation to a description of officer in the force) is to be read as a reference to immigration officers.
- (4) Instead of the modification made by paragraph 9, section 42 of the Criminal Justice (Scotland) Act 2016 is to be read as if the references in subsections (1)(c)(ii) and (3)(b) to the police were references to immigration officers.”