
STATUTORY INSTRUMENTS

2018 No. 46

**The Criminal Justice (Scotland) Act 2016
(Consequential Provisions) Order 2018**

Further modifications of enactments

Finance Act 2007

19.—(1) The Finance Act 2007⁽¹⁾ is modified in accordance with paragraphs (3) and (4).

(2) Those modifications do not apply in relation to a case in which a person is arrested or detained before this article comes into force.

(3) In section 87—

(a) before subsection (3)⁽²⁾ insert—

“(2E) In the application of those sections to an officer of Revenue and Customs—

(a) sections 136(4B) and 137(7B) apply with the omission of the words from “and, if the constable” to the end;

(b) section 137ZA applies with the omission of subsection (6).”;

(b) subsection (3) is repealed.

(4) Paragraphs 4 and 5 of Schedule 23 are repealed.

⁽¹⁾ 2007 c.11.

⁽²⁾ New subsections (2A) to (2D) are to be inserted into section 87 (from a date to be appointed) by the Policing and Crime Act 2017, Schedule 17, paragraph 9.