

## SCHEDULE 3

### Exercise of functions by officials other than police constables

## PART 4

### Application of 2016 Act to officers of Revenue and Customs

#### *Supplementary*

#### **Revenue and Customs custody**

**21.**—(1) For the purposes of provisions of the 2016 Act as applied by this Part of this Schedule, a person is in Revenue and Customs custody from the time the person is arrested by an officer of Revenue and Customs, or is transferred into the custody of an officer of Revenue and Customs, until any one of the events mentioned in sub-paragraph (2) occurs.

(2) The events are—

- (a) the person is released from custody;
- (b) the person is brought before a court in accordance with section 21(2) of the 2016 Act;
- (c) the person is brought before a court under section 28(2) or (3) of the Criminal Procedure (Scotland) Act 1995<sup>(1)</sup>;
- (d) the person is brought before a court in accordance with—
  - (i) any other enactment or rule of law which requires that a person in custody be brought before a court; or
  - (ii) a term of the warrant under which the person was arrested;
- (e) the person is transferred in accordance with the law into the custody of a person who is not an officer of Revenue and Customs;
- (f) the Principal Reporter directs under section 65(2)(b) of the Children’s Hearings (Scotland) Act 2011 that the person continue to be kept in a place of safety.

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<sup>(1)</sup> 1995 c.46.