



Criminal Law (Consolidation) (Scotland) Act 1995

1995 CHAPTER 39

PART III

[^{F1}INVESTIGATION OF REVENUE AND CUSTOMS OFFENCES]

[^{F1}Investigation of offences by HMRC

Textual Amendments

- F1** Ss. 23A-23P and cross-headings inserted (1.12.2007) by [Finance Act 2007 \(c. 11\)](#), s. 85, [Sch. 23 paras. 3, 14](#); [S.I. 2007/3166](#), [art. 3](#)

23A Investigation of offences by Her Majesty's Revenue and Customs

- (1) This Part of this Act applies to the investigation of Revenue and Customs offences.
- (2) ^{F2}... in this Part of this Act, a “Revenue and Customs offence” is an offence which relates to a matter in relation to which Her Majesty's Revenue and Customs have functions ^{F2}...

^{F3}(3).....]

Textual Amendments

- F2** Words in s. 23A(2) omitted (27.4.2017 for specified purposes, 27.6.2017 in so far as not already in force) by virtue of [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 18\(2\)\(a\)](#), [58\(4\)\(6\)](#)
- F3** S. 23A(3) omitted (27.4.2017 for specified purposes, 27.6.2017 in so far as not already in force) by virtue of [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 18\(2\)\(b\)](#), [58\(4\)\(6\)](#)

Changes to legislation:

Criminal Law (Consolidation) (Scotland) Act 1995, Cross Heading: Investigation of offences by HMRC is up to date with all changes known to be in force on or before 22 March 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.

[View outstanding changes](#)

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