



Criminal Law (Consolidation) (Scotland) Act 1995

1995 CHAPTER 39

PART III

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

[^{F1}Orders and warrants: common provisions

[^{F1}23H Failure to comply with requirements of section 23F and 23G

- (1) This section applies where—
 - (a) a document is removed under a production order;
 - (b) a document or other thing is removed under a Revenue and Customs warrant.
- (2) Subject to subsection (3) below, a person who claims that—
 - (a) an officer has failed to comply with the requirements of section 23F(2) or (3) of this Act; or
 - (b) an officer in overall charge of an investigation has failed to comply with the requirements of section 23G(4) of this Act,may apply to the sheriff for an order under subsection (4) below.
- (3) An application under subsection (2) above—
 - (a) relating to a failure mentioned in subsection (2)(a) above, may be made only by a person who is entitled to make a request under section 23F(2) of this Act;
 - (b) relating to a failure mentioned in subsection (2)(b) above, may be made only by—
 - (i) a haver;
 - (ii) a person acting on behalf of a haver but only where that person applied under section 23G(2) of this Act;
 - (iii) a person who had possession or control of the document or thing before it was removed under a Revenue and Customs warrant.

Changes to legislation: *Criminal Law (Consolidation) (Scotland) Act 1995, Section 23H is up to date with all changes known to be in force on or before 29 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. (See end of Document for details) View outstanding changes*

(4) The sheriff may, if satisfied that—

- (a) the officer has failed to comply with the requirements of section 23F(2) or (3) of this Act; or
- (b) the officer in overall charge of the investigation has failed to comply with the requirements of section 23G(4) of this Act,

order the officer or, as the case may be, the officer in overall charge of the investigation to comply with the requirements within such time and in such manner as the sheriff specifies in the order.]

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](#)

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