

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 23

EXTENSION OF HMRC POWERS: SCOTLAND

*Criminal Justice and Police Act 2001 (c. 16)*

- 13 In Schedule 1—  
(a) in Part 1, after paragraph 59 insert—

*“Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)*

59A The power of seizure conferred by section 23E(3) of the Criminal Law (Consolidation) (Scotland) Act 1995 (seizure of evidence of Revenue and Customs offences).”, and

- (b) in Part 2, after paragraph 81 insert—

*“Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)*

81A The power of seizure conferred by section 23E(3) (as read with section 23E(5)(c)) of the Criminal Law (Consolidation) (Scotland) Act 1995 (seizure of evidence of Revenue and Customs offences).”

**Commencement Information**

- II** Sch. 23 para. 13 in force at 1.12.2007 for the purposes of the amendments made by that paragraph by [S.I. 2007/3166](#), [art. 3\(b\)](#)

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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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)
- Sch. 24 para. 28(fa)(ia) words substituted by [2024 c. 3 Sch. 1 para. 11](#)