



Criminal Justice and Immigration Act 2008

2008 CHAPTER 4

PART 6

INTERNATIONAL CO-OPERATION IN RELATION TO CRIMINAL JUSTICE MATTERS

Mutual legal assistance in revenue matters

97 Power to transfer functions under Crime (International Co-operation) Act 2003 in relation to direct taxation

- (1) In section 27(1) of the Crime (International Co-operation) Act [2003 \(c. 32\)](#) (exercise of powers by others)—
 - (a) in paragraph (a), for “Commissioners of Customs and Excise” substitute “Commissioners for Revenue and Customs”; and
 - (b) in paragraph (b), for “a customs officer” substitute “an officer of Revenue and Customs”.
- (2) Paragraph 14 of Schedule 2 to the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#) (power under section 27(1) not applicable to former inland revenue matters etc.) ceases to have effect.