

SCHEDULE 2

Article 3(2)

PART 1

Substitution of equivalent words and phrases in the Act

Where in the Act a word or phrase specified in Column 1 is used, in the application of the Act to Revenue and Customs, there shall be substituted the equivalent word or phrase in Column 2—

<i>Column 1</i>	<i>Column 2</i>
<b>WORDS AND PHRASES USED IN THE ACT</b>	<b>SUBSTITUTED WORDS AND PHRASES</b>
chief officer of police	director
constable	officer of Revenue and Customs
designated police station (except in section 30)	designated office of Revenue and Customs
officer of a force maintained by a police authority	officer of Revenue and Customs
police detention (except in section 118 and in section 39(1)(a) the second time the words occur)	Revenue and Customs detention
police officer	officer of Revenue and Customs
police station (except in sections 30 and 46A(1))	office of Revenue and Customs
rank	grade
station	office of Revenue and Customs
The police	Her Majesty’s Revenue and Customs

Article 3(3)

PART 2

Equivalent titles of officers

Where in the Act an act or thing is to be done by a constable of the rank specified in Column 1, that same act or thing shall, in the application of the Act to Revenue and Customs, be done by an officer of Revenue and Customs of at least an equivalent grade specified in Column 2—

<i>Column 1</i>	<i>Column 2</i>
<b>RANK OF CONSTABLE</b>	<b>GRADE OF OFFICER</b>
Sergeant	Officer
Inspector	Higher officer
Chief Inspector	Higher officer
Superintendent	Senior officer