



Commissioners for Revenue and Customs Act 2005

CHAPTER 11

COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

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- 30 Valuation of property.
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SCHEDULE 2 — Functions of Commissioners and Officers: Restrictions, &c.

Part 1 — GENERAL

- 1 Wireless Telegraphy Act 1949 (c. 54)
- 2 Taxes Management Act 1970 (c. 9)
- 3 Section 113(3) of that Act (form of documents) shall have...
- 4 Customs and Excise Management Act 1979 (c. 2)
- 5 (1) Section 11 of that Act (assistance to be rendered...
- 6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.)...
- 7 Police and Criminal Evidence Act 1984 (c. 60)

- 8 Finance Act 1985 (c. 54)
- 9 Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))
- 10 Finance Act 1998 (c. 36)
- 11 Regulation of Investigatory Powers Act 2000 (c. 23)
- 12 Finance Act 2002 (c. 23)
- 13 Proceeds of Crime Act 2002 (c. 29)
- 14 Crime (International Co-operation) Act 2003 (c. 32)
- Part 2 — USE OF INFORMATION
- 15 Teaching and Higher Education Act 1998 (c. 30)
- 16 Employment Relations Act 1999 (c. 26)
- 17 Immigration and Asylum Act 1999 (c. 33)
- 18 Financial Services and Markets Act 2000 (c. 8)
- 19 Terrorism Act 2000 (c. 11)
- 20 Nationality, Immigration and Asylum Act 2002 (c. 41)

SCHEDULE 3 — Revenue and Customs Prosecutions Office

- 1 Appointment of Director
- 2 The Director shall hold and vacate office in accordance with...
- 3 Money
- 4 In incurring expenditure the Director shall comply with any directions...
- 5 Expenditure of the Director shall be paid out of money...
- 6 Annual report
- 7 Financial year
- 8 Status

SCHEDULE 4 — Consequential Amendments, &c.

- 1 Harbours, Docks, and Piers Clauses Act 1847 (c. 27)
- 2 Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)
- 3 Exchequer and Audit Departments Act 1866 (c. 39)
- 4 Game Laws Amendment (Scotland) Act 1877 (c. 28)
- 5 Inland Revenue Regulation Act 1890 (c. 21)
- 6 Public Accounts and Charges Act 1891 (c. 24)
- 7 Judicial Pensions Act (Northern Ireland) 1951 (c. 20 (N.I.))
- 8 County Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))
- 9 Resident Magistrates' Pensions Act (Northern Ireland) 1960 (c. 2 (N.I.))
- 10 Parliamentary Commissioner Act 1967 (c. 13)
- 11 Taxes Management Act 1970 (c. 9)
- 12 For section 1 (taxes for which Inland Revenue responsible) substitute
—...
- 13 Section 6(3) and (4) and Parts II and III of...
- 14 Section 111(2) (valuation: obstruction) shall cease to have effect.
- 15 In Part I of Schedule 1 (declarations: general and special...
- 16 Finance Act 1972 (c. 41)
- 17 Biological Weapons Act 1974 (c. 6)
- 18 Health and Safety at Work etc. Act 1974 (c. 37)
- 19 Health and Safety at Work (Northern Ireland) Order 1978 (S.I. 1978/1039 (N.I. 9))
- 20 Customs and Excise Management Act 1979 (c. 2)
- 21 The following provisions shall cease to have effect—
- 22 In section 1(1) (interpretation)— (a) for the definition of “assigned...
- 23 In section 145 (institution of proceedings)— (a) in subsection (1),...
- 24 In section 146A(7) (time limits), for the words from “means”...

- 25 In section 150(1) (joint and several liability) for “the Commissioners”...
- 26 In section 152(a) (power to compound offences, &c.) for “compound...
- 27 For section 155(1), substitute— An officer of Revenue and Customs...
- 28 In section 171 (offences and penalties) after subsection (4) (offence...
- 29 Judicial Pensions Act 1981 (c. 20)
- 30 Police and Criminal Evidence Act 1984 (c. 60)
- 31 Section 114(4) of the Police and Criminal Evidence Act 1984...
- 32 Debtors (Scotland) Act 1987 (c. 18)
- 33 In section 1(5)(d) (cases where time to pay directions not...
- 34 In section 5(4)(d) (cases where time to pay orders not...
- 35 Criminal Justice Act 1987 (c. 38)
- 36 Consumer Protection Act 1987 (c. 43)
- 37 Income and Corporation Taxes Act 1988 (c. 1)
- 38 Copyright, Designs and Patents Act 1988 (c. 48)
- 39 Finance Act 1989 (c. 26)
- 40 Police and Criminal Evidence (Northern Ireland) Order 1989 (SI 1989/1341 (N.I. 12))
- 41 Criminal Justice (International Co-operation) Act 1990 (c. 5)
- 42 Child Support Act 1991 (c. 48)
- 43 Social Security Contributions and Benefits Act 1992 (c. 4)
- 44 Social Security Administration Act 1992 (c. 5)
- 45 In section 122ZA (disclosure of tax information)—
- 46 In section 122AA (disclosure of contributions information)—
- 47 For section 161(1) (the National Insurance Fund) substitute—
- 48 Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)
- 49 Social Security Administration (Northern Ireland) Act 1992 (c. 8)
- 50 In section 116AA of the Social Security Administration (Northern Ireland)...
- 51 Pension Schemes Act 1993 (c. 48)
- 52 Pension Schemes (Northern Ireland) Act 1993 (c. 49)
- 53 Finance Act 1994 (c. 9)
- 54 Value Added Tax Act 1994 (c. 23)
- 55 In Schedule 3B (supply of electronic services in member States)...
- 56 In Schedule 11 (administration, &c.) for paragraph 1 substitute— The Commissioners for Her Majesty’s Revenue and Customs shall be...
- 57 Trade Marks Act 1994 (c. 26)
- 58 (1) In section 91 of that Act (disclosure by Commissioners...
- 59 Drug Trafficking Act 1994 (c. 37)
- 60 Finance Act 1995 (c. 4)
- 61 Merchant Shipping Act 1995 (c. 21)
- 62 Criminal Appeal Act 1995 (c. 35)
- 63 Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)
- 64 Chemical Weapons Act 1996 (c. 6)
- 65 Finance Act 1996 (c. 8)
- 66 Landmines Act 1998 (c. 33)
- 67 Finance Act 1998 (c. 36)
- 68 Schedule 18 to that Act (company tax returns &c.) shall...
- 69 Crime and Disorder Act 1998 (c. 37)
- 70 Scotland Act 1998 (c. 46)
- 71 In section 77 (accounting for additional Scottish tax)—
- 72 Section 78(8) (tax reduction: destination of receipts) shall cease to...

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- 73 Social Security Contributions (Transfer of Functions, etc.) Act 1999
(c. 2)
- 74 For section 3(1) to (5) (management of contributions) substitute—
- 75 Section 7 (use of information) shall cease to have effect....
- 76 Finance Act 1999 (c. 16)
- 77 Crown Prosecution Service Inspectorate Act 2000 (c. 10)
- 78 Terrorism Act 2000 (c. 11)
- 79 Finance Act 2000 (c. 17)
- 80 Section 148(2) (use of minimum wage information) shall cease to...
- 81 In Schedule 6 (climate change levy) paragraph 140 (destination of...
- 82 Capital Allowances Act 2001 (c. 2)
- 83 (1) For “the Inland Revenue”, wherever that expression appears,
substitute...
- 84 In section 51 (disclosure) — (a) in subsection (1), for...
- 85 Section 576 (meaning of “the Inland Revenue”, &c) shall cease...
- 86 In Part 2 of Schedule 1— (a) the entry for...
- 87 Anti-terrorism, Crime and Security Act 2001 (c. 24)
- 88 Tax Credits Act 2002 (c. 21)
- 89 Section 40(1)(a) of that Act (annual reports) shall cease to...
- 90 For section 53 of that Act, substitute— General functions of...
- 91 Paragraph 2 of Schedule 5 to that Act (use and...
- 92 To the extent that the Tax Credits Act 1999 (c....
- 93 Employment Act 2002 (c. 22)
- 94 Finance Act 2002 (c. 23)
- 95 (1) In section 135 (requirement to use electronic communications)—
- 96 In Schedule 13 (tax relief for expenditure on vaccine research,...
- 97 Proceeds of Crime Act 2002 (c. 29)
- 98 In section 436 of that Act (disclosure of information to...
- 99 In section 451 of that Act (Customs and Excise prosecutions)—...
- 100 In Schedule 8 to that Act (declarations) for “an offence...
- 101 Income Tax (Earnings and Pensions) Act 2003 (c. 1)
- 102 (1) For the expression “the Inland Revenue”, wherever it appears,...
- 103 (1) In the following provisions for “they” or “them” in...
- 104 In section 43(1) for “the Board’s decision” substitute “the decision...
- 105 In section 58(3) for “are” substitute “is”.
- 106 In section 65— (a) in subsection (3) for “are” substitute...
- 107 In section 79(2) for “are” substitute “is”.
- 108 In section 96— (a) in subsection (2) for “are” substitute...
- 109 In section 179(3) for “the Inland Revenue are” substitute “an...
- 110 In section 183(1)(a) for “require” substitute “requires”.
- 111 In section 312(5) for “have” substitute “has”.
- 112 In section 344(3) for “are satisfied” substitute “is satisfied”.
- 113 In section 392(4) and (5) for “are satisfied” substitute “is...
- 114 In section 511(2)— (a) in paragraph (a) for “are” substitute...
- 115 In section 514(2)— (a) in paragraph (a) for “are” substitute...
- 116 In section 647(3)(b) for “is” substitute “are”.
- 117 In section 684, in paragraph 8 of the list of...
- 118 In section 715(3)(b) for “Inland Revenue’s refusal to approve”
substitute...
- 119 Section 720 (meaning of “Inland Revenue”, &c) shall cease to...
- 120 In Part 2 of Schedule 1, omit the entries for...
- 121 In Schedule 2— (a) in paragraph 81—
- 122 In Schedule 3— (a) in paragraph 40—

- 123 In Schedule 4— (a) in paragraph 28—
- 124 In Schedule 5— (a) in paragraph 46—
- 125 Finance Act 2003 (c. 14)
- 126 In section 129(6) (relief for certain leases) for “section 10...
- 127 In section 130(6) (registered social landlords: treatment of certain leases)...
- 128 Dealing in Cultural Objects (Offences) Act 2003 (c. 27)
- 129 Criminal Justice Act 2003 (c. 44)
- 130 In section 29 of that Act (new method of instituting...
- 131 Income Tax (Trading and Other Income) Act 2005 (c. 5)
- 132 (1) For the expression “the Inland Revenue”, wherever it appears,...
- 133 (1) In section 75(5)— (a) for “have” substitute “has”, and...
- 134 (1) In section 878(1), omit the definitions of “the Board...

SCHEDULE 5 — Repeals