



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

5 **Commissioners' initial functions** U.K.

- (1) The Commissioners shall be responsible for—
 - (a) the collection and management of revenue for which the Commissioners of Inland Revenue were responsible before the commencement of this section,
 - (b) the collection and management of revenue for which the Commissioners of Customs and Excise were responsible before the commencement of this section, and
 - (c) the payment and management of tax credits for which the Commissioners of Inland Revenue were responsible before the commencement of this section.
- (2) The Commissioners shall also have all the other functions which before the commencement of this section vested in—
 - (a) the Commissioners of Inland Revenue (or in a Commissioner), or
 - (b) the Commissioners of Customs and Excise (or in a Commissioner).
- (3) This section is subject to section 35.
- (4) In this Act “revenue” includes taxes, duties and national insurance contributions.

Modifications etc. (not altering text)

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| C1 | S. 5(1)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 7(8)(a), 58(1) (with s. 36(4)) |
| C2 | S. 5(2)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 7(8)(a), 58(1) (with s. 36(4)) |
| C3 | S. 5(2)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 1(7)(a), 58(1) (with s. 36(4)) |

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Functions is up to date with all changes known to be in force on or before 17 April 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

Commencement Information

I1 S. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(a\)](#)

6 Officers' initial functions **U.K.**

- (1) A function conferred by an enactment (in whatever terms) on any of the persons listed in subsection (2) shall by virtue of this subsection vest in an officer of Revenue and Customs.
- (2) Those persons are—
 - (a) an officer as defined by section 1(1) of the Customs and Excise Management Act 1979 (c. 2),
 - (b) a person acting under the authority of the Commissioners of Customs and Excise,
 - (c) an officer of the Commissioners of Customs and Excise,
 - (d) a customs officer,
 - (e) an officer of customs,
 - (f) a customs and excise officer,
 - (g) an officer of customs and excise, and
 - (h) a collector of customs and excise.
- (3) This section is subject to sections 7 and 35.

Modifications etc. (not altering text)

- C4** S. 6 restricted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 84\(2\)\(3\)\(5\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)
- C5** S. 6 restricted (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [s. 94\(1\)](#), [Sch. 12 para. 31](#); [S.I. 2008/219](#), [art. 2\(b\)](#)
- C6** S. 6 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 11\(7\)\(b\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C7** S. 6 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 3\(8\)\(b\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C8** Ss. 6, 7 restricted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 22](#)

Commencement Information

I2 S. 6 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(b\)](#)

7 Former Inland Revenue matters **U.K.**

- (1) This section applies to the matters listed in Schedule 1.
- (2) A function conferred by an enactment (in whatever terms) on any of the persons specified in subsection (3) shall by virtue of this subsection vest in an officer of Revenue and Customs—
 - (a) if or in so far as it relates to a matter to which this section applies, and
 - (b) in so far as the officer is exercising a function (whether or not by virtue of paragraph (a)) which relates to a matter to which this section applies.
- (3) Those persons are—
 - (a) an officer of the Commissioners of Inland Revenue,

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- (b) an officer of the Board of Inland Revenue,
 - (c) an officer of inland revenue,
 - (d) a collector of Inland Revenue,
 - (e) an inspector of taxes,
 - (f) a collector of taxes,
 - (g) a person authorised to act as an inspector of taxes or collector of taxes for specific purposes,
 - (h) an officer having powers in relation to tax,
 - (i) a revenue official,
 - (j) a person employed in relation to Inland Revenue (or “the Inland Revenue”),
and
 - (k) an Inland Revenue official.
- (4) In so far as an officer of Revenue and Customs is exercising a function which relates to a matter to which this section applies, section 6(1) shall not apply.
- (5) This section is subject to section 35.

Modifications etc. (not altering text)

C8 Ss. 6, 7 restricted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 22](#)

C9 S. 7 restricted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 84\(2\)\(3\)\(5\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)

C10 S. 7 restricted (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [s. 94\(1\)](#), [Sch. 12 para. 31](#); [S.I. 2008/219](#), [art. 2\(b\)](#)

Commencement Information

I3 S. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

8 Power to transfer functions **U.K.**

- (1) After section 5 of the Ministers of the Crown Act 1975 (c. 26) (transfer of functions orders: supplemental) insert—

“5A The Commissioners for Her Majesty’s Revenue and Customs

- (1) The Commissioners for Her Majesty’s Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown.
- (2) The officers of Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown.
- (3) An Order in Council under this Act may not provide for the transfer of a function specified in section 5(1) of the Commissioners for Revenue and Customs Act 2005.
- (4) An Order in Council under section 1 above transferring a function to the Commissioners or to officers of Revenue and Customs—
 - (a) may restrict or prohibit the exercise of specified powers in relation to that function, and

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- (b) may provide that the function may be exercised only with the consent of a specified Minister of the Crown.”
- (2) For the purposes of sections 63 and 108 of the Scotland Act 1998 (c. 46) (transfer of functions)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (3) An Order in Council under section 63 or 108 of that Act—
- (a) may not make provision about a function specified in section 5(1) of this Act, and
 - (b) if it transfers a function to the Commissioners or to officers of Revenue and Customs—
 - (i) may restrict or prohibit the exercise of specified powers in relation to that function, and
 - (ii) may provide that the function may be exercised only with the consent of a specified member of the Scottish Executive.
- (4) For the purposes of section 22 of and Schedule 3 to the Government of Wales Act 1998 (c. 38) (transfer of functions)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (5) An Order in Council under section 22 of that Act may not make provision about a function specified in section 5(1) of this Act.

Commencement Information

I4 S. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(e\)](#)

[^{F1}8A The Extractive Industries Transparency Initiative U.K.

- (1) The Commissioners may do anything which they think necessary or expedient in connection with the Extractive Industries Transparency Initiative in so far as it relates to taxes the collection and management of which is the responsibility of the Commissioners.
- (2) In this section “the Extractive Industries Transparency Initiative” means the international initiative of that name which has the aim of promoting openness in the management of revenues from natural resources.]

Textual Amendments

F1 [S. 8A](#) inserted (12.4.2015) by [Infrastructure Act 2015 \(c. 7\)](#), [ss. 40, 57\(7\)\(b\)](#)

9 Ancillary powers U.K.

- (1) The Commissioners may do anything which they think—
- (a) necessary or expedient in connection with the exercise of their functions, or

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(b) incidental or conducive to the exercise of their functions.

(2) This section is subject to section 35.

Modifications etc. (not altering text)

C11 S. 9 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(b)**, 58(1) (with s. 36(4))

C12 S. 9 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 1(7)(b)**, 58(1) (with s. 36(4))

Commencement Information

I5 S. 9 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

10 The Valuation Office **U.K.**

- (1) An officer of Revenue and Customs may provide a valuation of property—
- (a) for a purpose relating to the functions of Her Majesty's Revenue and Customs, or
 - (b) at the request of any person who appears to the officer to be a public authority, or
 - (c) at the request of any other person if the officer is satisfied that the valuation is necessary or expedient in connection with—
 - (i) the exercise of a function of a public nature, or
 - (ii) the management of money or assets received from a person exercising functions of a public nature.
- (2) The Commissioners may charge a fee for the provision of a valuation under subsection (1)(b) or (c).
- (3) In this section a reference to providing valuations of property includes a reference to advising about matters appearing to an officer of Revenue and Customs to be connected to the valuation of property.

Commencement Information

I6 S. 10 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

Changes to legislation:

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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. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)