



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Commissioners and officers*

#### **1 The Commissioners**

- (1) Her Majesty may by Letters Patent appoint Commissioners for Her Majesty's Revenue and Customs.
- (2) The Welsh title of the Commissioners shall be *Comisynwyr Cyllid a Thollau Ei Mawrhydi*.
- (3) A Commissioner—
  - (a) may resign by notice in writing to the Treasury, and
  - (b) otherwise, shall hold office in accordance with the terms and conditions of his appointment (which may include provision for dismissal).
- (4) In exercising their functions, the Commissioners act on behalf of the Crown.
- (5) Service as a Commissioner is service in the civil service of the State.

#### **Commencement Information**

**II** S. 1 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

**Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Section 1 is up to date with all changes known to be in force on or before 04 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.

[View outstanding changes](#)

**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](#)