



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Commissioners and officers

2 Officers of Revenue and Customs

- (1) The Commissioners may appoint staff, to be known as officers of Revenue and Customs.
- (2) A person shall hold and vacate office as an officer of Revenue and Customs in accordance with the terms of his appointment (which may include provision for dismissal).
- (3) An officer of Revenue and Customs shall comply with directions of the Commissioners (whether he is exercising a function conferred on officers of Revenue and Customs or exercising a function on behalf of the Commissioners).
- (4) Anything (including anything in relation to legal proceedings) begun by or in relation to one officer of Revenue and Customs may be continued by or in relation to another.
- (5) Appointments under subsection (1) may be made only with the approval of the Minister for the Civil Service as to terms and conditions of service.
- (6) Service in the employment of the Commissioners is service in the civil service of the State.
- (7) In Schedule 1 to the Interpretation Act 1978 (c. 30) (defined expressions) at the appropriate place insert—

““Officer of Revenue and Customs” has the meaning given by section 2(1) of the Commissioners for Revenue and Customs Act 2005.”

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 2 is up to date with all changes known to be in force on or before 29 January 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](#)

Modifications etc. (not altering text)

- C1** S. 2(4) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 11\(7\)\(a\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C2** S. 2(4) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 3\(8\)\(a\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
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Commencement Information

- I1** S. 2 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

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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](#)