



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Proceedings*

#### **25 Conduct of civil proceedings**

- (1) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct civil proceedings, in a magistrates' court or in the sheriff court, relating to a function of the Revenue and Customs.
- [<sup>F1</sup>( 1A ) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct county court proceedings for the recovery of an amount payable to the Commissioners under or by virtue of an enactment or under a contract settlement.]
- (2) A solicitor member of the Commissioners' staff may act as a solicitor in connection with civil proceedings relating to a function of the Revenue and Customs.
- (3) A legally qualified member of the Commissioners' staff may conduct county court proceedings relating to a matter specified in section 7.
- (4) A court shall grant any rights of audience necessary to enable a person to exercise a function under this section.
- (5) In this section—
  - (a) a reference to a function of the Revenue and Customs is a reference to a function of—
    - (i) the Commissioners, or
    - (ii) an officer of Revenue and Customs,
  - (b) a reference to civil proceedings is a reference to proceedings other than proceedings in respect of an offence,
  - (c) a reference to county court proceedings is a reference to civil proceedings [<sup>F2</sup>in England and Wales in the county court or in Northern Ireland] in a county court,

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*Changes to legislation:* Commissioners for Revenue and Customs Act 2005, Section 25 is up to date with all changes known to be in force on or before 25 March 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

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- (d) the reference to a legally qualified member of the Commissioners' staff is a reference to a member of staff who has been admitted as a solicitor, or called to the Bar, whether or not he holds a practising certificate, and
- (e) the reference to a solicitor member of the Commissioners' staff—
  - (i) except in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor, whether or not he holds a practising certificate,
  - (ii) in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor and who holds a practising certificate.

[<sup>F3</sup>( 6 ) In this section “ contract settlement ” means an agreement made in connection with any person's liability to make a payment to the Commissioners under or by virtue of an enactment. ]

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#### Textual Amendments

- F1** S. 25(1A) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 137\(1\)\(a\)](#)
- F2** Words in s. 25(5)(c) inserted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 68; S.I. 2014/954, art. 2\(c\)](#) (with art. 3) (with transitional provisions and savings in [S.I. 2014/956, arts. 3-11](#))
- F3** S. 25(6) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 137\(1\)\(b\)](#)

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#### Modifications etc. (not altering text)

- C1** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(c\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C2** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C3** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 3\(8\)\(c\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C4** S. 25(1A) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C5** S. 25(1A) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(e\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C6** S. 25(5)(6) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C7** S. 25(5) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 3\(8\)\(c\), 58\(1\)](#) (with [s. 36\(4\)](#))
- C8** S. 25(5) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(c\), 58\(1\)](#) (with [s. 36\(4\)](#))

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#### Commencement Information

- I1** S. 25 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 25 is up to date with all changes known to be in force on or before 25 March 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.

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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](#)