Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

General

50 Consequential amendments, &c.

(1) In so far as is appropriate in consequence of section 5 a reference in an enactment, instrument or other document to the Commissioners of Customs and Excise, to customs and excise or to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) In so far as is appropriate in consequence of sections 6 and 7 a reference in an enactment, instrument or other document to any of the persons specified in section 6(2) or 7(3) (however expressed) shall be taken as a reference to an officer of Revenue and Customs.

(3) In so far as is appropriate in consequence of this Act a reference in an enactment, instrument or other document to the Valuation Office of the Inland Revenue (however expressed) shall be taken as a reference to the Valuation Office of Her Majesty's Revenue and Customs.

(4) The Treasury may by regulations make such provision as they think appropriate in consequence of section 5, 6 or 7 in respect of a reference in an enactment (however expressed) to—

(a) the Commissioners of Inland Revenue (or to a Commissioner),

(b) the Commissioners of Customs and Excise (or to a Commissioner),

(c) customs,

(d) customs and excise,

(e) Inland Revenue, or

(f) any of the persons specified in section 6(2) or 7(3).

(5) Regulations under subsection (4) in respect of a reference in an enactment—

Changes to legislation: *Commissioners for Revenue and Customs Act 2005, Cross Heading: General is up to date with all changes known to be in force on or before 19 July 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*

(a) may amend an enactment,
(b) may make incidental and consequential provision,
(c) shall be made by statutory instrument, and
(d) shall not be made unless a draft has first been laid before, and approved by resolution of, each House of Parliament.

(6) Schedule 4 (consequential amendments, &c.) shall have effect (and is without prejudice to the generality of subsections (1) to (4)).

(7) Subsections (1) to (4) shall, subject to any express provision to the contrary, have effect in relation to enactments passed or made, and instruments and documents issued, whether before or after the passing of this Act.

Commencement Information

I1 S. 50 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

51 Interpretation

(1) In this Act—

except where otherwise expressly provided, "enactment" includes—

(a) an Act of the Scottish Parliament,
(b) an instrument made under an Act of the Scottish Parliament,
(ba) **[**[F1]an Act of the National Assembly for Wales,
(bb) an instrument made under an Act of the National Assembly for Wales,**]**
(c) Northern Ireland legislation, and
(d) an instrument made under Northern Ireland legislation,

"officer of Revenue and Customs" means a person appointed under section 2, and

"revenue" has the meaning given by section 5(4).

(2) In this Act—

(a) "function" means any power or duty (including a power or duty that is ancillary to another power or duty), and
(b) a reference to the functions of the Commissioners or of officers of Revenue and Customs is a reference to the functions conferred—
(i) by or by virtue of this Act, or
(ii) by or by virtue of any enactment passed or made after the commencement of this Act.

[[F2](2A) But a reference to the functions of the Commissioners or of officers of Revenue and Customs does not include a function which—

(a) is conferred on them by or by virtue of an Act of the Scottish Parliament or an instrument made under such an Act, and
(b) relates to a devolved tax within the meaning of the Scotland Act 1998.**]**

[[F3](2B) Nor does such a reference include a function which—

(a) is conferred on the Commissioners or on officers of Revenue and Customs by or by virtue of an Act of the National Assembly for Wales or an instrument made under such an Act, and

(b) relates to a devolved tax within the meaning of the Government of Wales Act 2006.**]**

(3) A reference in this Act, in an enactment amended by this Act or, subject to express provision to the contrary, in any future enactment, to responsibility for collection and management of revenue has the same meaning as references to responsibility for care and management of revenue in enactments passed before this Act.

(4) In this Act a reference to information acquired in connection with a matter includes a reference to information held in connection with that matter.

Textual Amendments

F1 Words in s. 51(1) inserted (17.2.2015) by Wales Act 2014 (c. 29), **ss. 7(12)**, 29(2)(b), (3)

F2 S. 51(2A) inserted (1.7.2012) by Scotland Act 2012 (c. 11), **ss. 24(6)**, 44(2)(b)

F3 S. 51(2B) inserted (17.2.2015) by Wales Act 2014 (c. 29), **ss. 7(13)**, 29(2)(b), (3)

Commencement Information

I2 S. 51 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

52 Repeals

(1) The following shall cease to have effect—

(a) the following provisions of the Customs and Excise Management Act 1979 (c. 2)—

(i) section 12 (inquiries),

(ii) section 15 (bribery and collusion),

(iii) section 32 (kidnapping officers),

(iv) section 84 (signalling to smugglers),

(v) section 86 (higher penalty where offender armed, &c.),

(vi) section 152(c) (mitigation and remission of penalties, &c.),

(vii) section 152(d) (early discharge from prison), and

(viii) section 169 (false scales, &c.), and

(b) section 111(2) of the Taxes Management Act 1970 (c. 9) (valuation: obstruction).

(2) The enactments specified in Schedule 5 are hereby repealed to the extent specified.

Commencement Information

I3 S. 52 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(i)**

53 Commencement

(1) This Act shall come into force in accordance with provision made by order of the Treasury.

(2) An order under subsection (1)—

(a) may make provision generally or only in relation to specified provisions or purposes,

Changes to legislation: *Commissioners for Revenue and Customs Act 2005, Cross Heading: General is up to date with all changes known to be in force on or before 19 July 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*

(b) may include transitional, consequential or incidental provision or savings, and
(c) shall be made by statutory instrument.

Commencement Information
I4 S. 53 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

54 Transitional: general

(1) In the application of section 5—
(a) a reference to responsibility before commencement of that section includes a reference to responsibility under an enactment passed or made, but not yet in force, before commencement, and
(b) a reference to a function vesting includes a reference to a function which is to vest under an enactment passed or made, but not yet in force, before commencement of that section.

(2) In the application of section 6 or 7 a reference to a function conferred by an enactment includes a reference to a function conferred by an enactment passed or made, but not yet in force, before commencement of that section.

(3) Where immediately before the commencement of section 6 a person holds appointment as a member of the staff of the Commissioners of Inland Revenue or of the Commissioners of Customs and Excise, his appointment shall have effect on commencement as if made by the Commissioners for Her Majesty's Revenue and Customs under section 2.

(4) The following shall be treated as being included in the list in Schedule 1—
(a) development land tax,
(b) disabled person's tax credit,
(c) estate duty,
(d) the national defence contribution under Part III of the Finance Act 1937 (c. 54),
(e) the special tax on banking deposits under section 134 of the Finance Act 1981 (c. 35), and
(f) working families tax credit.

(5) The Treasury may by order made by statutory instrument add to the list in subsection (4) an item relating to a matter for which the Commissioners of Inland Revenue or a person listed in section 7(3) had responsibility before the commencement of section 5, if it appears to the Treasury that the law relating to that matter has lapsed or ceased to have effect but that transitional matters may continue to arise in respect of it.

(6) An order under subsection (5)—
(a) may include consequential, transitional or incidental provision,
(b) shall be made by statutory instrument, and
(c) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(7) A reference in this Act to anything done by, on behalf of or in relation to a specified person or class of person includes a reference to anything treated as if done by, on

behalf of or in relation to that person by virtue of transitional provision of an enactment passed or made before this Act.

Commencement Information

I5 S. 54 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(j)**

55 Transitional: penalties

(1) In relation to an offence under section 19 committed before **[**[F4]2 May 2022**]** the reference in section 19(4)(b) to **[**[F5]12 months**]**[[F5]the general limit in a magistrates' court**]** shall have effect as if it were a reference to six months.

(2) In relation to an offence under section 21 committed before **[**[F6]2 May 2022**]**, the reference in section 21(6)(b) to **[**[F7]12 months**]**[[F7]the general limit in a magistrates' court**]** shall have effect as if it were a reference to six months.

(3) In relation to an offence under section 29 committed before **[**[F8]2 May 2022**]** the reference in section 29(6)(b) to **[**[F9]12 months**]**[[F9]the general limit in a magistrates' court**]** shall have effect as if it were a reference to six months.

(4) In relation to an offence under section 30 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 30(2)(a) to 51 weeks shall have effect as if it were a reference to six months.

(5) In relation to an offence under section 31 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 31(2)(a) to 51 weeks shall have effect as if it were a reference to one month.

(6) In relation to an offence under section 32 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 32(2)(a) to 51 weeks shall have effect as if it were a reference to six months.

(7) In relation to an offence under section 40 committed before **[**[F10]2 May 2022**]** the reference in section 40(7)(b) to **[**[F11]12 months**]**[[F11]the general limit in a magistrates' court**]** shall have effect as if it were a reference to six months.

Textual Amendments

F4 Words in s. 55(1) substituted (28.4.2022) by The Criminal Justice Act 2003 (Commencement No. 33) and Sentencing Act 2020 (Commencement No. 2) Regulations 2022 (S.I. 2022/500), regs. 1(2), 5(1), **Sch. Pt. 1**

F5 Words in s. 55(1) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**

F6 Words in s. 55(2) substituted (28.4.2022) by The Criminal Justice Act 2003 (Commencement No. 33) and Sentencing Act 2020 (Commencement No. 2) Regulations 2022 (S.I. 2022/500), regs. 1(2), 5(1), **Sch. Pt. 1**

F7 Words in s. 55(2) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**

Changes to legislation: *Commissioners for Revenue and Customs Act 2005, Cross Heading: General is up to date with all changes known to be in force on or before 19 July 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*

F8 Words in s. 55(3) substituted (28.4.2022) by The Criminal Justice Act 2003 (Commencement No. 33) and Sentencing Act 2020 (Commencement No. 2) Regulations 2022 (S.I. 2022/500), regs. 1(2), 5(1), **Sch. Pt. 1**

F9 Words in s. 55(3) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**

F10 Words in s. 55(7) substituted (28.4.2022) by The Criminal Justice Act 2003 (Commencement No. 33) and Sentencing Act 2020 (Commencement No. 2) Regulations 2022 (S.I. 2022/500), regs. 1(2), 5(1), **Sch. Pt. 1**

F11 Words in s. 55(7) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**

Modifications etc. (not altering text)

C1 S. 55(1) applied by 1995 c. 32, **s. 12B(2)** (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, **art. 2(c)**)

Commencement Information

I6 S. 55 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

56 Extent

(1) This Act extends to the United Kingdom.

(2) But an amendment, modification or repeal effected by this Act has the same extent as the enactment (or the relevant part of the enactment) to which it relates.

Commencement Information

I7 S. 56 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

57 Short title

This Act may be cited as the Commissioners for Revenue and Customs Act 2005.

Commencement Information

I8 S. 57 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

Changes to legislation:
Commissioners for Revenue and Customs Act 2005, Cross Heading: General is up to date with all changes known to be in force on or before 19 July 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