



Ministers of the Crown Act 1975

1975 CHAPTER 26

[^{F1}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 [^{F2}section 5(1)(a) or (b)] 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
 - (b) may provide that the function may be exercised only with the consent of a specified Minister of the Crown.]

Textual Amendments

- F1** S. 5A inserted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), **ss. 8(1), 53(1)**; S.I. 2005/1126, art. 2(2)(e)
- F2** Words in s. 5A(3) substituted (8.3.2012) by [Welfare Reform Act 2012 \(c. 5\)](#), **ss. 126(14), 150(1)(e)**

Changes to legislation:

There are currently no known outstanding effects for the Ministers of the Crown Act 1975, Section 5A.