



# 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)

#### **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).

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*Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Commissioners and officers is up to date with all changes known to be in force on or before 20 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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- (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.”

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**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**

- I2** S. 2 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

### 3 Declaration of confidentiality

- (1) Each person who is appointed under this Act as a Commissioner or officer of Revenue and Customs shall make a declaration acknowledging his obligation of confidentiality under section 18.
- (2) A declaration under subsection (1) shall be made —
  - (a) as soon as is reasonably practicable following the person’s appointment, and
  - (b) in such form, and before such a person, as the Commissioners may direct.
- (3) For the purposes of this section, the renewal of a fixed term appointment shall not be treated as an appointment.

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**Commencement Information**

- I3** S. 3 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

### 4 “Her Majesty’s Revenue and Customs”

- (1) The Commissioners and the officers of Revenue and Customs may together be referred to as Her Majesty’s Revenue and Customs.

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**Changes to legislation:** *Commissioners for Revenue and Customs Act 2005, Cross Heading: Commissioners and officers is up to date with all changes known to be in force on or before 20 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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- (2) The Welsh title of the Commissioners and the officers of Revenue and Customs together shall be *Cyllid a Thollau Ei Mawrhydi*.
- (3) In Schedule 1 to the Interpretation Act 1978 (defined expressions) at the appropriate place insert—

““Her Majesty’s Revenue and Customs” has the meaning given by section 4 of the Commissioners for Revenue and Customs Act 2005.”

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**Commencement Information**

**I4** S. 4 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: Commissioners and officers is up to date with all changes known to be in force on or before 20 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](#)