



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Offences

30 Impersonation

- (1) A person commits an offence if he pretends to be a Commissioner or an officer of Revenue and Customs with a view to obtaining—
 - (a) admission to premises,
 - (b) information, or
 - (c) any other benefit.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
 - (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 5 on the standard scale, or
 - (c) both.
- (3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

Commencement Information

II S. 30 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

31 Obstruction

- (1) A person commits an offence if without reasonable excuse he obstructs—
 - (a) an officer of Revenue and Customs,
 - (b) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Offences is up to date with all changes known to be in force on or before 08 February 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

- (c) a person assisting an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
- (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 3 on the standard scale, or
 - (c) both.
- (3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

Modifications etc. (not altering text)

- C1** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 3(8)(e)**, 58(1) (with s. 36(4))
- C2** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(g)**, 58(1) (with s. 36(4))
- C3** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 1(7)(d)**, 58(1) (with s. 36(4))
- C4** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 11(7)(f)**, 58(1) (with s. 36(4))
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Commencement Information

- I2** S. 31 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

32 Assault

- (1) A person commits an offence if he assaults an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
- (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 5 on the standard scale, or
 - (c) both.
- (3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

Modifications etc. (not altering text)

- C5** S. 32 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 3(8)(f)**, 58(1) (with s. 36(4))
- C6** S. 32 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 11(7)(g)**, 58(1) (with s. 36(4))
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Commencement Information

- I3** S. 32 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

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33 Power of arrest

- (1) An authorised officer of Revenue and Customs may arrest a person without warrant if the officer reasonably suspects that the person—
 - (a) has committed an offence under section 30, 31 or 32,
 - (b) is committing an offence under any of those sections, or
 - (c) is about to commit an offence under any of those sections.
- (2) In subsection (1) “authorised” means authorised by the Commissioners.
- (3) Authorisation for the purposes of this section may be specific or general.
- (4) In Scotland or Northern Ireland, a constable may arrest a person without warrant if the constable reasonably suspects that the person—
 - (a) has committed an offence under this Act,
 - (b) is committing an offence under this Act, or
 - (c) is about to commit an offence under this Act.

Modifications etc. (not altering text)

- C7** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 1\(7\)\(e\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C8** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 7\(8\)\(h\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C9** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 3\(8\)\(g\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
- C10** S. 33 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), [ss. 11\(7\)\(h\)](#), [58\(1\)](#) (with [s. 36\(4\)](#))
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Commencement Information

- I4** S. 33 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

Changes to legislation:

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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](#)