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

I1 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

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(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))

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))

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))

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