



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

9 Ancillary powers

- (1) The Commissioners may do anything which they think—
 - (a) necessary or expedient in connection with the exercise of their functions, or
 - (b) incidental or conducive to the exercise of their functions.
- (2) This section is subject to section 35.

Modifications etc. (not altering text)

- C1** S. 9 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(b)**, 58(1) (with s. 36(4))
- C2** S. 9 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 1(7)(b)**, 58(1) (with s. 36(4))

Commencement Information

- I1** S. 9 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 9 is up to date with all changes known to be in force on or before 08 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.

[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](#)