

*Status: Point in time view as at 18/04/2005.*

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, SCHEDULE 2 is up to date with all changes known to be in force on or before 22 May 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)

## SCHEDULES

### SCHEDULE 2

Sections 16 and 17

#### FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &C.

##### PART 1

##### GENERAL

###### *Wireless Telegraphy Act 1949 (c. 54)*

- 1 The Commissioners may not give an authority under section 5 of the Wireless Telegraphy Act 1949 (interception, &c.) in connection with a function relating to a matter to which section 7 above applies.

###### Commencement Information

- I1** Sch. 2 para. 1 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

###### *Taxes Management Act 1970 (c. 9)*

- 2 A power under any of the following provisions of the Taxes Management Act 1970 may be exercised only in connection with functions relating to matters to which section 7 above applies—
- (a) section 21 (stock jobbers' transactions),
  - (b) section 23 (copies of registers of securities), and
  - (c) section 24 (information about income from securities).

###### Commencement Information

- I2** [Sch. 2 para. 2](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

- 3 Section 113(3) of that Act (form of documents) shall have effect only in connection with functions relating to matters to which section 7 above applies.

###### Commencement Information

- I3** [Sch. 2 para. 3](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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*Customs and Excise Management Act 1979 (c. 2)*

- 4 Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person acting deemed to be proper officer) shall not apply to a person engaged in connection with a function relating to a matter to which section 7 above applies.

**Commencement Information**

**I4** Sch. 2 para. 4 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

- 5 (1) Section 11 of that Act (assistance to be rendered by police, &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.
- (2) A person may rely for the purposes of section 11 of that Act on a statement (written or oral) of an officer of Revenue and Customs that a function does not relate to a matter to which section 7 above applies.

**Commencement Information**

**I5** Sch. 2 para. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

- 6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.) of that Act shall not apply in relation to a declaration, document or statement in respect of a function relating to a matter to which section 7 above applies.

**Commencement Information**

**I6** Sch. 2 para. 6 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Police and Criminal Evidence Act 1984 (c. 60)*

- 7 (1) Section 114 of the Police and Criminal Evidence Act 1984 (application of Act to customs and excise) shall not apply to investigations in connection with a matter to which section 7 above applies.
- (2) Section 7(4) above shall not have effect in relation to a function conferred by order under section 114 of that Act.

**Commencement Information**

**I7** Sch. 2 para. 7 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Finance Act 1985 (c. 54)*

- 8 Section 10 of the Finance Act 1985 (computer records &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.

**Commencement Information**

**I8** Sch. 2 para. 8 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

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*Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))*

- 9 (1) Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (application to customs and excise) shall not apply to investigations in connection with a matter to which section 7 above applies.
- (2) Section 7(4) above shall not have effect in relation to a function conferred by order under Article 85 of that Order.

**Commencement Information**

**I9** Sch. 2 para. 9 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Finance Act 1998 (c. 36)*

- 10 In section 163(1) of the Finance Act 1998 (adoption of single currency by other member States) for “any matter under the care and management of the Commissioners of Inland Revenue.” substitute “ any matter for which the Commissioners for Her Majesty’s Revenue and Customs are responsible and to which section 7 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies. ”

**Commencement Information**

**I10** Sch. 2 para. 10 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Regulation of Investigatory Powers Act 2000 (c. 23)*

- 11 (1) Action may not be taken by or on behalf of the Commissioners under or by virtue of the following provisions of the Regulation of Investigatory Powers Act 2000 in connection with a function relating to a matter to which section 7 above applies.
- (2) Those provisions are—
- (a) section 6(2)(h) (application for issue of an interception warrant),
  - (b) section 32(6)(m) (designation of officers in relation to intrusive surveillance),
  - (c) section 49(1)(e) and paragraphs 2(3) and 4(2) of Schedule 2 (disclosure: permission), and
  - (d) section 54 (secrecy).

**Commencement Information**

**I11** Sch. 2 para. 11 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Finance Act 2002 (c. 23)*

- 12 (1) In section 135(10) of the Finance Act 2002 (requirement to use electronic communications) for the definition of “taxation matter” substitute—
- ““taxation matter” means any taxation matter for which the Commissioners are responsible and to which section 7 of the

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Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies.”

(2) Section 135 is also amended by Schedule 4 below.

**Commencement Information**

**I12** Sch. 2 para. 12 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Proceeds of Crime Act 2002 (c. 29)*

- 13 The power in section 294 of the Proceeds of Crime Act 2002 (to seize cash)—
- (a) shall vest in an officer of Revenue and Customs only in so far as he is exercising a function relating to a matter to which section 7 above does not apply, but
  - (b) may be exercised by the officer in reliance on a suspicion that relates to a matter to which section 7 above applies.

**Commencement Information**

**I13** Sch. 2 para. 13 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

*Crime (International Co-operation) Act 2003 (c. 32)*

- 14 An order under section 27 of the Crime (International Co-operation) Act 2003 (exercise of Secretary of State’s powers by others) shall not permit the exercise of a power by the Commissioners in relation to a matter—
- (a) to which section 7 above applies, or
  - (b) which corresponds, in relation to a country other than the United Kingdom, to a matter to which section 7 above applies.

**Commencement Information**

**I14** Sch. 2 para. 14 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

**PART 2**

USE OF INFORMATION

*Teaching and Higher Education Act 1998 (c. 30)*

- 15 The Commissioners may supply information in accordance with section 24 of the Teaching and Higher Education Act 1998 (supply of information in connection with the student loan scheme) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

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**Commencement Information**

**I15** Sch. 2 para. 15 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

*Employment Relations Act 1999 (c. 26)*

- 16 The Commissioners may supply information in accordance with section 39 of the Employment Relations Act 1999 (supply of information in connection with the national minimum wage and agricultural wages) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

**Commencement Information**

**I16** Sch. 2 para. 16 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

*Immigration and Asylum Act 1999 (c. 33)*

- 17 The Commissioners may supply information under section 20 of the Immigration and Asylum Act 1999 (supply of information to the Secretary of State) if the information has not been held solely in the exercise of its functions relating to matters to which section 7 above applies.

**Commencement Information**

**I17** Sch. 2 para. 17 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

*Financial Services and Markets Act 2000 (c. 8)*

- 18 The Commissioners may supply information in accordance with section 350 of the Financial Services and Markets Act 2000 (supply of information to assist with an investigation under section 168 of that Act) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

**Commencement Information**

**I18** Sch. 2 para. 18 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

*Terrorism Act 2000 (c. 11)*

- 19 Information may be supplied in accordance with paragraph 4(2) of Schedule 14 to the Terrorism Act 2000 (exercise of officers' powers) only if the information has not been held solely in the exercise of functions relating to matters to which section 7 above applies.

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**Commencement Information**

**I19** Sch. 2 para. 19 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

*Nationality, Immigration and Asylum Act 2002 (c. 41)*

- 20 The Commissioners may supply information to the Secretary of State under section 130 of the Nationality, Immigration and Asylum Act 2002 (power to supply the Secretary of State with information) only if the information was obtained or is held in connection with a function relating to matters to which section 7 above applies.

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**Commencement Information**

**I20** Sch. 2 para. 20 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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