



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Commissioners and officers

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.

Commencement Information

11 S. 3 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 3 is up to date with all changes known to be in force on or before 06 July 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](#)