



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Money and property

44 Payment into Consolidated Fund

- (1) The Commissioners shall pay money received in the exercise of their functions into the Consolidated Fund—
- (a) at such times and in such manner as the Treasury directs,
 - (b) with the exception of receipts specified in subsection (2), and
 - (c) after deduction of the disbursements specified in subsection (3).
- (2) The exceptions mentioned in subsection (1)(b) are—
- (a) contributions under Part I of the Social Security Contributions and Benefits Act 1992 (c. 4),
 - (b) contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
 - (c) any other sums payable, under or by virtue of an enactment, into the National Insurance Fund or the Northern Ireland National Insurance Fund,
 - [^{F1}(ca) sums required by section 30A(15) of the Finance Act 1994 (air passenger duty: Northern Ireland long haul rates of duty) to be paid into the Consolidated Fund of Northern Ireland,]
 - (d) sums required under or by virtue of an enactment to be paid into the National Loans Fund,
 - (e) sums required to be paid to a Minister of the Crown [^{F2}or other person] by virtue of an enactment relating to financial support for students,
 - ^{F3}(f)
 - (g) sums required under or by virtue of an enactment to be paid into the Scottish Consolidated Fund.
- (3) The disbursements mentioned in subsection (1)(c) are—
- (a) payments in connection with drawback, repayments and discounts,

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 44 is up to date with all changes known to be in force on or before 09 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. (See end of Document for details) View outstanding changes

- (b) payments under section 77 of the Scotland Act 1998 (c. 46) (additional tax),
 - (c) payments under section 2 of the Isle of Man Act 1979 (c. 58) (Isle of Man share of common duties), and
 - (d) tax credits.
- (4) In subsection (3)(a) “repayments” includes—
- (a) payments in respect of actual or deemed credits relating to any tax or duty, and
 - (b) payments of interest (or repayment supplement) on—
 - (i) repayments, or
 - (ii) payments treated as repayments.

Textual Amendments

- F1** S. 44(2)(ca) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 14](#)
- F2** Words in s. 44(2)(e) inserted (21.7.2008) by [Sale of Student Loans Act 2008 \(c. 10\)](#), [ss. 6\(5\)](#), 14 (with [s. 9\(5\)](#))
- F3** S. 44(2)(f) repealed (6.4.2009) by [Employment Act 2008 \(c. 24\)](#), [ss. 9\(5\)](#), 22(1)(a), [Sch. Pt. 2](#) (with [s. 9\(7\)](#)); [S.I. 2009/603](#), [art. 2](#) (with [art. 3Sch.](#))

Modifications etc. (not altering text)

- C1** S. 44 excluded by 1994 c. 23, Sch. 3BA para. 13 (17.7.2014) (as inserted (with effect in accordance with Sch. 22 paras. 23, 24 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 1](#))
- C2** S. 44 excluded by 1994 c. 23, Sch. 3B para. 15A (17.7.2014) (as inserted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 7\(7\)](#))
- C3** S. 44 excluded (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, [Sch. 9ZD para. 15](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [s. 95\(6\)\(a\)](#), [Sch. 18 para. 6](#); [S.I. 2021/770](#), [regs. 3, 4](#) (with [regs. 5-7](#)))
- C4** S. 44 excluded (10.6.2021 for specified purposes, 1.3.2024 in so far as not already in force) by 1994 c. 23, [Sch. 9ZE para. 15](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [s. 95\(6\)\(a\)](#), [Sch. 18 para. 6](#); [S.I. 2024/130](#), [regs. 3, 4](#))

Commencement Information

- I1** S. 44 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 :

- s. 44(3) word inserted by [2012 c. 5 Sch. 3 para. 21](#)
- s. 44(3)(b) omitted by [2012 c. 11 Sch. 2 para. 3\(2\)](#)
- s. 44(3)(d) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

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](#)