



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

5 Commissioners' initial functions

- (1) The Commissioners shall be responsible for—
 - (a) the collection and management of revenue for which the Commissioners of Inland Revenue were responsible before the commencement of this section,
 - (b) the collection and management of revenue for which the Commissioners of Customs and Excise were responsible before the commencement of this section, and
 - (c) the payment and management of tax credits for which the Commissioners of Inland Revenue were responsible before the commencement of this section.
- (2) The Commissioners shall also have all the other functions which before the commencement of this section vested in—
 - (a) the Commissioners of Inland Revenue (or in a Commissioner), or
 - (b) the Commissioners of Customs and Excise (or in a Commissioner).
- (3) This section is subject to section 35.
- (4) In this Act “revenue” includes taxes, duties and national insurance contributions.

Modifications etc. (not altering text)

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|-----------|---|
| C1 | S. 5(1)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 7(8)(a), 58(1) (with s. 36(4)) |
| C2 | S. 5(2)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 7(8)(a), 58(1) (with s. 36(4)) |
| C3 | S. 5(2)(b) modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11) , ss. 1(7)(a), 58(1) (with s. 36(4)) |

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 5 is up to date with all changes known to be in force on or before 19 June 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](#)

Commencement Information

II S. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(a\)](#)

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Changes and effects yet to be applied to :

- s. 5(1) word inserted by [2012 c. 5 Sch. 3 para. 20](#)
- s. 5(1)(c) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)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](#)