



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

7 Former Inland Revenue matters

- (1) This section applies to the matters listed in Schedule 1.
- (2) A function conferred by an enactment (in whatever terms) on any of the persons specified in subsection (3) shall by virtue of this subsection vest in an officer of Revenue and Customs—
 - (a) if or in so far as it relates to a matter to which this section applies, and
 - (b) in so far as the officer is exercising a function (whether or not by virtue of paragraph (a)) which relates to a matter to which this section applies.
- (3) Those persons are—
 - (a) an officer of the Commissioners of Inland Revenue,
 - (b) an officer of the Board of Inland Revenue,
 - (c) an officer of inland revenue,
 - (d) a collector of Inland Revenue,
 - (e) an inspector of taxes,
 - (f) a collector of taxes,
 - (g) a person authorised to act as an inspector of taxes or collector of taxes for specific purposes,
 - (h) an officer having powers in relation to tax,
 - (i) a revenue official,
 - (j) a person employed in relation to Inland Revenue (or “the Inland Revenue”), and
 - (k) an Inland Revenue official.
- (4) In so far as an officer of Revenue and Customs is exercising a function which relates to a matter to which this section applies, section 6(1) shall not apply.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 7 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. (See end of Document for details) View outstanding changes

(5) This section is subject to section 35.

Modifications etc. (not altering text)

- C1** S. 7 restricted (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), [s. 84\(2\)\(3\)\(5\)](#); S.I. 2007/3166, art. 2(c)
- C2** S. 7 restricted (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 12 para. 31](#); S.I. 2008/219, art. 2(b)
- C3** Ss. 6, 7 restricted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 22](#)

Commencement Information

- I1** S. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 7 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](#)