



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Functions*

#### **8 Power to transfer functions**

- (1) After section 5 of the Ministers of the Crown Act 1975 (c. 26) (transfer of functions orders: supplemental) insert—

**“5A The Commissioners for Her Majesty’s Revenue and Customs**

- (1) The Commissioners for Her Majesty’s Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown.
  - (2) The officers of Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown.
  - (3) An Order in Council under this Act may not provide for the transfer of a function specified in section 5(1) of the Commissioners for Revenue and Customs Act 2005.
  - (4) An Order in Council under section 1 above transferring a function to the Commissioners or to officers of Revenue and Customs—
    - (a) may restrict or prohibit the exercise of specified powers in relation to that function, and
    - (b) may provide that the function may be exercised only with the consent of a specified Minister of the Crown.”
- (2) For the purposes of sections 63 and 108 of the Scotland Act 1998 (c. 46) (transfer of functions)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
  - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Section 8 is up to date with all changes known to be in force on or before 25 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](#)

- (3) An Order in Council under section 63 or 108 of that Act—
- (a) may not make provision about a function specified in section 5(1) of this Act, and
  - (b) if it transfers a function to the Commissioners or to officers of Revenue and Customs—
    - (i) may restrict or prohibit the exercise of specified powers in relation to that function, and
    - (ii) may provide that the function may be exercised only with the consent of a specified member of the Scottish Executive.
- (4) For the purposes of section 22 of and Schedule 3 to the Government of Wales Act 1998 (c. 38) (transfer of functions)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
  - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (5) An Order in Council under section 22 of that Act may not make provision about a function specified in section 5(1) of this Act.

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**Commencement Information**

**II** S. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(e\)](#)

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**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](#)