



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Offences

30 Impersonation

- (1) A person commits an offence if he pretends to be a Commissioner or an officer of Revenue and Customs with a view to obtaining—
 - (a) admission to premises,
 - (b) information, or
 - (c) any other benefit.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
 - (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 5 on the standard scale, or
 - (c) both.
- (3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

31 Obstruction

- (1) A person commits an offence if without reasonable excuse he obstructs—
 - (a) an officer of Revenue and Customs,
 - (b) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or
 - (c) a person assisting an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
 - (a) imprisonment for a period not exceeding 51 weeks,

Status: This is the original version (as it was originally enacted).

- (b) a fine not exceeding level 3 on the standard scale, or
- (c) both.

(3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

32 Assault

- (1) A person commits an offence if he assaults an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
- (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 5 on the standard scale, or
 - (c) both.

(3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

33 Power of arrest

- (1) An authorised officer of Revenue and Customs may arrest a person without warrant if the officer reasonably suspects that the person—
- (a) has committed an offence under section 30, 31 or 32,
 - (b) is committing an offence under any of those sections, or
 - (c) is about to commit an offence under any of those sections.
- (2) In subsection (1) “authorised” means authorised by the Commissioners.
- (3) Authorisation for the purposes of this section may be specific or general.
- (4) In Scotland or Northern Ireland, a constable may arrest a person without warrant if the constable reasonably suspects that the person—
- (a) has committed an offence under this Act,
 - (b) is committing an offence under this Act, or
 - (c) is about to commit an offence under this Act.