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*Status: Point in time view as at 07/02/2023.*

*Changes to legislation: Commissioners for Revenue and Customs Act 2005, Introductory Text is up to date with all changes known to be in force on or before 29 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)*

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# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

An Act to make provision for the appointment of Commissioners to exercise functions presently vested in the Commissioners of Inland Revenue and the Commissioners of Customs and Excise; for the establishment of a Revenue and Customs Prosecutions Office; and for connected purposes. [7th April 2005]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**Status:**

Point in time view as at 07/02/2023.

**Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Introductory Text is up to date with all changes known to be in force on or before 29 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.