

*These notes refer to the Commissioners for Revenue and Customs
Act 2005 (c.11) which received Royal Assent on 7 April 2005*

COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

EXPLANATORY NOTES

ANNEX A:: TABLE OF PROVISIONS RELATING TO THE PREDECESSOR DEPARTMENTS

Many of the provisions in the Act have counterparts in existing legislation relating to the Inland Revenue and Customs and Excise. The table set out below gives an indication of enactments relating to the Inland Revenue and Customs and Excise that currently deal with similar matters to those provided for in the Commissioners for Revenue and Customs Act. It should be noted that the provisions in the Act are not restatements of the existing provisions and in some cases elements of the existing provisions will still have effect in relation to HMRC. The table should not be relied on as exhaustive or conclusive.

Commissioners for Revenue and Customs Act	Enactments relating to Customs and Excise	Enactments relating to Inland Revenue
<i>Commissioners and Officers</i>		
Section 1 - The Commissioners	Section 6(1) of the Customs and Excise Management Act 1979 (c. 2)	Section 1(1) of the Inland Revenue Regulation Act 1890 (c. 21) and section 1 of the Taxes Management Act 1970 (c. 9)
Section 2 - Officers of Revenue and Customs	Section 6(3) and (4) of the Customs and Excise Management Act 1979	Section 4 of the Inland Revenue Regulation Act 1890
Section 3 – Declaration of Confidentiality	None	Section 6(4) and Schedule 1 to the Taxes Management Act 1970
Section 4 - ‘Her Majesty’s Revenue and Customs’	None	None
<i>Functions</i>		
Section 5- Commissioners initial functions	Section 6 of the Customs and Excise Management Act 1979	Section 1(2) of the Inland Revenue Regulation Act 1890
Section 6 - Officers initial functions	Not applicable	Not applicable
Section 7 - Former Inland Revenue matters	Not applicable	Not applicable
Section 8 - Power to transfer functions	None	None
Section 9 - Ancillary Powers	No express provision	Section 1(2) of the Inland Revenue Regulation Act 1890
Section 10- The Valuation Office	Not applicable	None
<i>Exercise of functions</i>		
Section 11 - Treasury Directions	Section 6(2) of the Customs and Excise Management Act 1979	Section 1(2) of the Inland Revenue Regulation Act 1890
Section 12 - Commissioners arrangements	Section 8 of the Customs and Excise Management Act 1979	Section 2 of the Inland Revenue Regulation Act 1890

Commissioners for Revenue and Customs Act	Enactments relating to Customs and Excise	Enactments relating to Inland Revenue
Section 13 - Exercise of Commissioner's functions	Section 8 of the Customs and Excise Management Act 1979 (c. 2)	Section 4A of the Inland Revenue Regulation Act 1890 (c. 21)
Section 14 - Delegation	Section 8 of the Customs and Excise Management Act 1979	Sections 2 and 4A of the Inland Revenue Regulation Act 1890
Section 15 - Agency: Scotland and Northern Ireland	No express provision but section 93 of the Scotland Act 1998 (c. 46) and section 28 of the Northern Ireland Act 1998 (c. 47) apply to Customs and Excise as a government department	No express provision but section 93 of the Scotland Act 1998 and section 28 of the Northern Ireland Act 1998 apply to the Inland Revenue as a government department
Section 16 - Restriction, &c.	Not applicable	Not applicable
Information		
Section 17 - Use of information	Section 127 of the Finance Act 1972 (c. 41) (as regards disclosure to Inland Revenue)	Section 127 of the Finance Act 1972 (as regards disclosure to Customs and Excise), section 7 of the Social Security Contributions (Transfer of Functions etc) Act 1999 (c. 2) , section 148 of the Finance Act 2000 (c. 17) and Schedule 5 of the Tax Credits Act 2002 (c. 21)
Section 18 - Confidentiality	Section 182 of the Finance Act 1989 (c. 26)	Section 182 of the Finance Act 1989 and Section 6(4) and Schedule 1 to the Taxes Management Act 1970 (c. 9)
Section 19 - Wrongful disclosure	Section 182 of the Finance Act 1989	Section 182 of the Finance Act 1989
Section 20 - Public interest disclosure	Section 182(6)(a) and (c) of the Finance Act 1989	Section 182(6)(a) and (c) of the Finance Act 1989
Section 21 - Disclosure to prosecuting authority	Not applicable	Not applicable
Section 22 - Data protection	None	None
Section 23 - Freedom of Information	None	None
Proceedings		
Section 24 - Evidence	Section 153 of the Customs and Excise Management Act 1979	Section 24 of the Inland Revenue Regulation Act 1890

Commissioners for Revenue and Customs Act	Enactments relating to Customs and Excise	Enactments relating to Inland Revenue
Section 25 - Conduct of civil proceedings	Section 155 of the Customs and Excise Management Act 1979	Section 27 of the Inland Revenue Regulation Act 1890
Section 26 - Rewards	Section 165 of the Customs and Excise Management Act 1979 (c. 2)	Section 32 of the Inland Revenue Regulation Act 1890 (c. 21)
<i>Inspection and complaints (sections 27-29)</i>	Not applicable	Not applicable
<i>Offences</i>		
Section 30 - Impersonation	Section 13 of the Customs and Excise Management Act 1979	Section 12 of the Inland Revenue Regulation Act 1890
Section 31 - Obstruction	Section 16 of the Customs and Excise Management Act 1979	Section 11 of the Inland Revenue Regulation Act 1890 and section 111(2) of the Taxes Management Act 1970 (c. 9)
Section 32 - Assault	Section 16 of the Customs and Excise Management Act 1979	None
Section 33 - Power of arrest	Section 138 of the Customs and Excise Management Act 1979	None
<i>Prosecutions (sections 34-42)</i>	Not applicable	Not applicable
<i>Money and Property</i>		
Section 43	Section 18 of the Customs and Excise Management Act 1979 and section 303 of the Merchant Shipping Act 1995 (c. 21)	Section 1 and Schedule B of the Public Revenue and Consolidated Fund Charges Act 1854 (c. 24) and section 34 of the Inland Revenue Regulation Act 1890
Section 44(1) - Payment in to the Consolidated Fund	Section 10 of the Exchequer and Audit Departments Act 1866 (c. 39) and section 17 of the Customs and Excise Management Act 1979	Section 10 of the Exchequer and Audit Departments Act 1866 and section 1 of the Public Accounts and Charges Act 1891 (c. 94)
Section 44(2) -exemptions	Section 300 of the Proceeds of Crime Act 2002 (c. 29) and article 3 of the Scotland Act 1998 (Designation of Receipts) Order (S.I. 2004/953)	Part I of the Social Security Contributions and Benefits Act 1992 (c. 4) , part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) , section 12 of the National Loans Act 1968 (c. 13) , regulation 4(2) of the Education (Student Support) Regulations 2000 (S.I. 2000/944) ,

Commissioners for Revenue and Customs Act	Enactments relating to Customs and Excise	Enactments relating to Inland Revenue
		regulation 4(2) of the Education (Student Support) Regulations (Northern Ireland) 2000 (S.I. 2000/121) , section 21 of the National Minimum Wage Act 1998 (c. 39) , section 300 of the Proceeds of Crime Act and article 3 of the Scotland Act 1998 (Designation of Receipts) Order (S.I. 2004/953)
Section 44 (3) - disbursements	Section 10 of the Exchequer and Audit Departments Act 1866 (c. 39) and section 2 of the Isle of Man Act 1979 (c. 58)	Section 10 of the Exchequer and Audit Departments Act 1866 , section 77 of the Scotland Act 1998 (c. 46) and section 2 of the Tax Credits Act 2003 (c. 21)
Section 44 (4) - 'repayments'	Section 158 of the Finance Act 1995 (c. 4)	Section 158 of the Finance Act 1995
Section 45 - Remuneration, &c.	Sections 6(1), (3) and 18 of the Customs and Excise Management Act (c. 2)	There is no specific provision, but the general power provided by section 1 and Schedule B of the Public Revenue and Consolidated Fund Charges Act 1854 (c. 24) would cover expenditure for these purposes.
Section 46 – Accounts	Section 10 of the Exchequer and Audit Departments Act 1866 and section 6(2) of the Customs and Excise Management Act 1979	Section 13 of the Inland Revenue Regulation Act 1890 (c.21) , section 2 of the Tax Credits Act 2002 and section 145 of the Finance Act 1998 (c. 36)
Section 47 – Payment out of the Consolidated Fund	None	None
Sections 48 - 49 – transfer of property	Not applicable	Not applicable
General (sections 50 - 57)	Not applicable	Not applicable