

*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

OVERVIEW OF THE ACT

Valuation Office (section 10)

11. The Act puts on a statutory footing functions formerly undertaken by officers of the Inland Revenue through the Valuation Office Agency in respect of the valuation of property.