

*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**

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## **EXPLANATORY NOTES**

### **OVERVIEW OF THE ACT**

#### ***Proceedings (sections 24 to 26)***

19. These sections make provision for the effective working of HMRC and replace provisions which applied in a different way to the Inland Revenue and Customs and Excise:
- *Evidence* (section 24): provides for the legal admissibility of official departmental documents in court;
  - *Conduct of civil proceedings* (section 25): This sets out the rights of officers to conduct civil proceedings in respect of HMRC functions; and
  - *Rewards* (section 26): The Commissioners may pay rewards, at their discretion, for services to HMRC (e.g. to a member of the public who went out of their way to report suspicious circumstances that turned out to be drug smuggling).