

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

Inspection and complaints (section 27 to 29)

20. The Act provides for HM Inspectors of Constabulary (HMIC) to scrutinise how HMRC ensures compliance with the laws, rules and procedures of the criminal justice system in the United Kingdom. It also provides for the expansion of the Independent Police Complaints Commission's (IPCC) remit to include investigations into complaints made about HMRC officers when conducting criminal investigations; and alleged criminal conduct or gross misconduct by an HMRC officer.
21. The Act provides that, in relation to information obtained in the course of their HMRC functions, HMIC and IPCC should be bound by a duty of confidentiality, and unauthorised disclosure should be an offence carrying a maximum penalty of 2 years imprisonment and an unlimited fine.
22. The Act provides regulation-making powers, with the detail of the inspection and complaints provisions to be in regulations. The regulations made under the section 27 powers (in relation to HMIC) are in force from 29 April 2005 and may be obtained from HM Stationery Office ([The Revenue and Customs \(Inspections\) Regulations 2005 No. 1133](#)). The regulations in respect of IPCC will be brought forward later in 2005.