

*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

COMMENTARY ON CLAUSES

Section 9: Ancillary powers

65. This section provides the Commissioners with ancillary powers to do anything necessary in connection with the exercise of their functions or incidental business. Examples are:

- the gathering of information relating to the exercise of their functions;
- establishing advisory bodies;
- entering into agreements;
- acquiring and disposing of property; and
- promoting, or assisting in the promotion of, publicity about the tax system.