

COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

EXPLANATORY NOTES

COMMENTARY ON CLAUSES

Section 13: Exercise of Commissioners' functions by officers

74. This section provides for officers of Revenue and Customs to exercise any function of the Commissioners, other than a function as reserved to Commissioners by *subsection (3)*. It closely follows existing arrangements for the officers of the predecessor departments. In the exercise of a function of the Commissioners, *subsection (2)(b)* places a duty on officers of Revenue and Customs to comply with the directions of the Commissioners made under section 2(3) and with arrangements made under section 12 (which may limit or exclude the exercise of the Commissioners' functions by officers). Part 1 of Schedule 2 places restrictions on the exercise of functions.
75. *Subsection (3)(a) to (c)* reserve to the Commissioners entirely the exercise of certain functions. *Paragraph (a)* prevents the exercise by officers of the Commissioners' function of making, by statutory instrument, a regulation, rule or order, and *paragraphs (b) and (c)* similarly prevent the exercise by officers of the function of approving an application for a warrant to search premises under section 20C of the [Taxes Management Act 1970 \(c.9\)](#), or to enter premises under Part 7 of Schedule 13 to the [Finance Act 2003 \(c.14\)](#). *Subsection (3)(d)* reserves to Commissioners the giving of instructions generally in relation to the disclosure of information under the Public Interest Disclosure arrangements in section 20, but a limited exception is made, allowing officers to make a specific disclosures about one or more specified persons or transactions, or specified goods.