

# COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

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## EXPLANATORY NOTES

### COMMENTARY ON CLAUSES

#### *Section 30: Impersonation*

197. Under *subsection (1)* it is a criminal offence for any person to attempt to pass themselves off as a Commissioner for HMRC or officer of Revenue and Customs in order to gain any form of benefit. A ‘benefit’ includes obtaining entry to property or obtaining information. The individual does not actually have to receive any benefit from the impersonation for an offence to be committed – an intention to obtain a benefit is sufficient.
198. *Subsection (2)* provides for the penalty for committing the offence. A person may, upon conviction in England and Wales, be imprisoned for a maximum of 51 weeks, may be fined (up to £5,000), or may be both imprisoned and fined. This maximum penalty is, however, subject to section 55(4). Where an offence is committed before section 281 of the Criminal Justice Act 2003 comes into force, the maximum sentence for the offence will be 6 months and / or a fine (the Criminal Justice Act provisions increase the maximum sentence for summary only offences, such as this, from 6 months to 51 weeks).
199. *Subsection (3)* provides for a lower penalty of 6 months for offences committed in Scotland and Northern Ireland to accord with their arrangements for maximum summary penalties.