Status: Point in time view as at 18/04/2005.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Paragraph 5 is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

# SCHEDULES

### **SCHEDULE 2**

FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &C.

# PART 1

#### **GENERAL**

Customs and Excise Management Act 1979 (c. 2)

- 5 (1) Section 11 of that Act (assistance to be rendered by police, &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.
  - (2) A person may rely for the purposes of section 11 of that Act on a statement (written or oral) of an officer of Revenue and Customs that a function does not relate to a matter to which section 7 above applies.

### **Commencement Information**

I1 Sch. 2 para. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

### **Status:**

Point in time view as at 18/04/2005.

# **Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Paragraph 5 is up to date with all changes known to be in force on or before 28 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.