

Status: Point in time view as at 06/04/2008.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Part 1 is up to date with all changes known to be in force on or before 21 July 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

[^{F1}Wireless Telegraphy Act 2006 (c. 36)]

Textual Amendments

- F1** Sch. 2 para. 1 cross-heading substituted (8.2.2007) by [Wireless Telegraphy Act 2006 \(c. 36\)](#), s. 126(2), Sch. 7 para. 38(b)

F2¹

Textual Amendments

- F2** Sch. 2 para. 1 repealed (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), Sch. 12 para. 30(a), [Sch. 14](#); [S.I. 2008/219](#), art. 2(b)(d)(iii)

Commencement Information

- I1** Sch. 2 para. 1 in force at 18.4.2005 by [S.I. 2005/1126](#), art. 2(2)(d)

Taxes Management Act 1970 (c. 9)

- 2 A power under any of the following provisions of the Taxes Management Act 1970 may be exercised only in connection with functions relating to matters to which section 7 above applies—
- (a) section 21 (stock jobbers' transactions),
 - (b) section 23 (copies of registers of securities), and
 - (c) section 24 (information about income from securities).

Commencement Information

- I2** Sch. 2 para. 2 in force at 18.4.2005 by [S.I. 2005/1126](#), art. 2(2)(d)

- 3 Section 113(3) of that Act (form of documents) shall have effect only in connection with functions relating to matters to which section 7 above applies.

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Commencement Information

I3 Sch. 2 para. 3 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Customs and Excise Management Act 1979 (c. 2)

4 Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person acting deemed to be proper officer) shall not apply to a person engaged in connection with a function relating to a matter to which section 7 above applies.

Commencement Information

I4 Sch. 2 para. 4 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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

I5 Sch. 2 para. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.) of that Act shall not apply in relation to a declaration, document or statement in respect of a function relating to a matter to which section 7 above applies.

Commencement Information

I6 Sch. 2 para. 6 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Police and Criminal Evidence Act 1984 (c. 60)

F37

Textual Amendments

F3 Sch. 2 para. 7 repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(1)(a)(5)(5), [Sch. 27 Pt. 5\(1\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)

Commencement Information

I7 Sch. 2 para. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 1985 (c. 54)

8 Section 10 of the Finance Act 1985 (computer records &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.

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Commencement Information

I8 Sch. 2 para. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))

F⁴9

Textual Amendments

F4 Sch. 2 para. 9 repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(1)(b)(5)(5), [Sch. 27 Pt. 5\(1\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)

Commencement Information

I9 Sch. 2 para. 9 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 1998 (c. 36)

10 In section 163(1) of the Finance Act 1998 (adoption of single currency by other member States) for “any matter under the care and management of the Commissioners of Inland Revenue.” substitute “ any matter for which the Commissioners for Her Majesty’s Revenue and Customs are responsible and to which section 7 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies. ”

Commencement Information

I10 Sch. 2 para. 10 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Regulation of Investigatory Powers Act 2000 (c. 23)

F⁵11

Textual Amendments

F5 Sch. 2 para. 11 repealed (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 12 para. 30\(b\)](#), [Sch. 14](#); [S.I. 2008/219](#), [art. 2\(b\)\(d\)\(iii\)](#)

Commencement Information

I11 Sch. 2 para. 11 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 2002 (c. 23)

F⁶12

Textual Amendments

F6 Sch. 2 para. 12 repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 5\(4\)](#)

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Proceeds of Crime Act 2002 (c. 29)

- 13 The power in section 294 of the Proceeds of Crime Act 2002 (to seize cash)—
- (a) shall vest in an officer of Revenue and Customs only in so far as he is exercising a function relating to a matter to which section 7 above does not apply, but
 - (b) may be exercised by the officer in reliance on a suspicion that relates to a matter to which section 7 above applies.

Commencement Information

I12 Sch. 2 para. 13 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

- [^{F7}13A The powers conferred on an officer of Revenue and Customs by virtue of section 352(5)(c), 353(10)(c), 356(11)(b) or 378(3A)(b) of the Act of 2002 (powers in relation to search and seizure warrants and production orders) are exercisable only in relation to cash seized in accordance with paragraph 13 above by an officer of Revenue and Customs under section 294 of that Act.]

Textual Amendments

F7 Sch. 2 para. 13A inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 10 para. 28](#); [S.I. 2008/755](#), [art. 17\(1\)\(d\)\(iv\)](#)

Crime (International Co-operation) Act 2003 (c. 32)

- 14 An order under section 27 of the Crime (International Co-operation) Act 2003 (exercise of Secretary of State's powers by others) shall not permit the exercise of a power by the Commissioners in relation to a matter—
- (a) to which section 7 above applies, or
 - (b) which corresponds, in relation to a country other than the United Kingdom, to a matter to which section 7 above applies.

Commencement Information

I13 Sch. 2 para. 14 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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