

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Customs and Excise Management Act 1979 (c. 2) is up to date with all changes known to be in force on or before 26 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) View outstanding changes

SCHEDULES

SCHEDULE 4 **U.K.**

CONSEQUENTIAL AMENDMENTS, &c.

Customs and Excise Management Act 1979 (c. 2)

20 The Customs and Excise Management Act 1979 shall be amended as follows.

Commencement Information

II Sch. 4 para. 20 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 21 The following provisions shall cease to have effect—
- (a) section 6 (appointment of Commissioners of Customs and Excise),
 - (b) section 7 (privileges of Commissioners),
 - (c) section 8(1) (authorisation by Commissioners),
 - (d) section 13 (impersonation),
 - (e) section 14 (surrender of commission, &c.),
 - (f) section 16 (obstruction),
 - (g) section 17 (disposal of duties, &c.),
 - (h) section 18 (remuneration and expenses),
 - (i) section 153 (proof of certain documents),
 - (j) section 155(2) (solicitors), and
 - (k) section 165 (rewards).

Commencement Information

I2 Sch. 4 para. 21 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 22 In section 1(1) (interpretation)—
- (a) for the definition of “assigned matter” substitute—

““assigned matter” means any matter in relation to which the Commissioners, or officers of Revenue and Customs, have a power or duty;”, and
 - (b) for the definition of “the Commissioners” substitute—

““the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs”.

Commencement Information

I3 Sch. 4 para. 22 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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- 23 In section 145 (institution of proceedings)—
- (a) in subsection (1), for “except by order of the Commissioners” substitute “except—
 - (a) by or with the consent of the Director of Revenue and Customs Prosecutions, or
 - (b) by order of, or with the consent of, the Commissioners for Her Majesty’s Revenue and Customs.”,
 - (b) in subsection (2)—
 - (i) after “instituted” in both places insert “ by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
 - (c) subsection (4) shall cease to have effect, and
 - (d) in subsection (6), for “by order of the Commissioners or have not been commenced in the name of an officer.” substitute “ in accordance with this section. ”

Commencement Information
I4 Sch. 4 para. 23 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 24 In section 146A(7) (time limits), for the words from “means” to the end of the subsection substitute—
- “(a) in England and Wales, means the Director of Revenue and Customs Prosecutions,
 - (b) in Scotland, means the Commissioners or the procurator fiscal, and
 - (c) in Northern Ireland, means the Commissioners.”

Commencement Information
I5 Sch. 4 para. 24 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

F125

Textual Amendments
F1 Sch. 4 para. 25 omitted (with application in accordance with s. 174(5) of the amending Act) by virtue of Finance Act 2016 (c. 24), s. 174(4)

- 26 In section 152(a) (power to compound offences, &c.) for “compound any proceedings for an offence” substitute “ compound an offence (whether or not proceedings have been instituted in respect of it) and compound proceedings ”.

Commencement Information
I6 Sch. 4 para. 26 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 27 For section 155(1), substitute— “ An officer of Revenue and Customs or other person authorised by the Commissioners may conduct criminal proceedings

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relating to an assigned matter before a court of summary jurisdiction in Scotland or Northern Ireland. ”

Commencement Information

I7 Sch. 4 para. 27 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

28 In section 171 (offences and penalties) after subsection (4) (offence by body corporate) insert—

“(4A) Subsection (4) shall not apply to an offence which relates to a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters).”

Commencement Information

I8 Sch. 4 para. 28 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)