

Status: Point in time view as at 13/08/2009.

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SCHEDULES

SCHEDULE 1

Section 7

FORMER INLAND REVENUE MATTERS

1 Capital gains tax.

Commencement Information

I1 Sch. 1 para. 1 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

2 Charities.

Commencement Information

I2 Sch. 1 para. 2 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

3 Child benefit.

Commencement Information

I3 Sch. 1 para. 3 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

4 Child tax credit.

Commencement Information

I4 Sch. 1 para. 4 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

5 Child trust funds.

Commencement Information

I5 Sch. 1 para. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

6 Corporation tax (and amounts assessable or chargeable as if they were corporation tax).

Commencement Information

I6 Sch. 1 para. 6 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

7 Guardian's allowance.

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Commencement Information

I7 Sch. 1 para. 7 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

8 Income tax.

Commencement Information

I8 Sch. 1 para. 8 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

9 Inheritance tax.

Commencement Information

I9 Sch. 1 para. 9 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

10 The issue of bank notes.

Commencement Information

I10 Sch. 1 para. 10 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

11 National insurance contributions.

Commencement Information

I11 Sch. 1 para. 11 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

12 The National Insurance Fund.

Commencement Information

I12 Sch. 1 para. 12 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

13 The national minimum wage.

Commencement Information

I13 Sch. 1 para. 13 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

14 Oil and gas royalties.

Commencement Information

I14 Sch. 1 para. 14 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

15 Payment of or in lieu of rates.

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Commencement Information

I15 Sch. 1 para. 15 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

16 Payment in lieu of tax reliefs, in so far as the Commissioners of Inland Revenue were responsible before the commencement of section 5.

Commencement Information

I16 Sch. 1 para. 16 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

17 Pension schemes.

Commencement Information

I17 Sch. 1 para. 17 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

18 Petroleum revenue tax.

Commencement Information

I18 Sch. 1 para. 18 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

19 Rating lists.

Commencement Information

I19 Sch. 1 para. 19 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

20 Recovery of taxes due in other member States, in relation to matters corresponding to those for which the Commissioners of Inland Revenue were responsible before the commencement of section 5.

Commencement Information

I20 Sch. 1 para. 20 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

21 Stamp duty.

Commencement Information

I21 Sch. 1 para. 21 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

22 Stamp duty land tax.

Commencement Information

I22 Sch. 1 para. 22 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

23 Stamp duty reserve tax.

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Commencement Information

I23 Sch. 1 para. 23 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

24 Statutory adoption pay.

Commencement Information

I24 Sch. 1 para. 24 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

25 Statutory maternity pay.

Commencement Information

I25 Sch. 1 para. 25 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

26 Statutory paternity pay.

Commencement Information

I26 Sch. 1 para. 26 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

27 Statutory sick pay.

Commencement Information

I27 Sch. 1 para. 27 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

28 Student loans.

Commencement Information

I28 Sch. 1 para. 28 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

29 Valuation lists in relation to council tax.

Commencement Information

I29 Sch. 1 para. 29 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

30 Valuation of property.

Commencement Information

I30 Sch. 1 para. 30 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

31 Working tax credit.

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Commencement Information

I31 Sch. 1 para. 31 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

SCHEDULE 2

Sections 16 and 17

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)

^{F2}₁

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

I32 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

I33 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

I34 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

I35 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

I36 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

I37 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

I38 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

I39 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

I40 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

I41 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

I42 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
I43 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)

^{F8}14

Textual Amendments
F8 Sch. 2 para. 14 repealed (14.7.2008) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), ss. 97(2), 153(7), [Sch. 28 Pt. 6](#); [S.I. 2008/1586](#), [art. 2\(1\)](#), [Sch. 1 paras. 41, 50\(6\)](#)

Commencement Information
I44 Sch. 2 para. 14 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

PART 2

USE OF INFORMATION

Teaching and Higher Education Act 1998 (c. 30)

- 15 The Commissioners may supply information in accordance with section 24 of the Teaching and Higher Education Act 1998 (supply of information in connection with the student loan scheme) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

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Commencement Information

I45 Sch. 2 para. 15 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Employment Relations Act 1999 (c. 26)

- 16 The Commissioners may supply information in accordance with section 39 of the Employment Relations Act 1999 (supply of information in connection with the national minimum wage and agricultural wages) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

Commencement Information

I46 Sch. 2 para. 16 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Immigration and Asylum Act 1999 (c. 33)

- ^{F9}17

Textual Amendments

F9 Sch. 2 para. 17 repealed (31.1.2008) by UK Borders Act 2007 (c. 30), ss. 40(6)(c), 59(2), Sch.; S.I. 2008/99, art. 2(m)(n)

Commencement Information

I47 Sch. 2 para. 17 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Financial Services and Markets Act 2000 (c. 8)

- 18 The Commissioners may supply information in accordance with section 350 of the Financial Services and Markets Act 2000 (supply of information to assist with an investigation under section 168 of that Act) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

Commencement Information

I48 Sch. 2 para. 18 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Terrorism Act 2000 (c. 11)

- 19 Information may be supplied in accordance with paragraph 4(2) of Schedule 14 to the Terrorism Act 2000 (exercise of officers' powers) only if the information has not been held solely in the exercise of functions relating to matters to which section 7 above applies.

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Commencement Information

I49 Sch. 2 para. 19 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Nationality, Immigration and Asylum Act 2002 (c. 41)

^{F10}20

Textual Amendments

F10 Sch. 2 para. 20 repealed (31.1.2008) by UK Borders Act 2007 (c. 30), ss. 40(6)(c), 59(2), Sch.; S.I. 2008/99, art. 2(m)(n)

Commencement Information

I50 Sch. 2 para. 20 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

SCHEDULE 3

Section 34

REVENUE AND CUSTOMS PROSECUTIONS OFFICE

Appointment of Director

- 1 The Director must have a ten year general qualification within the meaning of section 71 of the Courts and Legal Services Act 1990 (c. 41) (qualification for judicial appointments).

Commencement Information

I51 Sch. 3 para. 1 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

- 2 The Director shall hold and vacate office in accordance with the terms of his appointment (which may include provision for dismissal).

Commencement Information

I52 Sch. 3 para. 2 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Money

- 3 The Director shall be paid such remuneration, expenses and other allowances as the Attorney General shall determine with the approval of the Minister for the Civil Service.

Commencement Information

I53 Sch. 3 para. 3 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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- 4 In incurring expenditure the Director shall comply with any directions given to him by the Attorney General with the consent of the Treasury.

Commencement Information

I54 Sch. 3 para. 4 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

- 5 Expenditure of the Director shall be paid out of money provided by Parliament.

Commencement Information

I55 Sch. 3 para. 5 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Annual report

- 6 (1) As soon as is reasonably practicable after the end of each financial year the Director shall send to the Attorney General a report on the exercise of the Director's functions during that year.
- (2) A report shall, in particular, give details of—
- (a) the nature and outcomes of prosecutions undertaken,
 - (b) the criteria used to determine whether to designate individuals under section 39, and
 - (c) the arrangements for training individuals designated under that section.
- (3) Where the Attorney General receives a report under sub-paragraph (1) he shall—
- (a) lay a copy before Parliament, and
 - (b) arrange for it to be published.

Commencement Information

I56 Sch. 3 para. 6 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Financial year

- 7 (1) The financial year of the Office shall begin with 1st April and end with 31st March.
- (2) But the first financial year of the Office shall—
- (a) begin with the date on which section 34 comes into force, and
 - (b) end with the following 31st March.

Commencement Information

I57 Sch. 3 para. 7 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Status

- 8 Service as the Director or a member of the Office is service in the civil service of the State.

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Commencement Information

I58 Sch. 3 para. 8 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

SCHEDULE 4

Section 50

CONSEQUENTIAL AMENDMENTS, &C.

Harbours, Docks, and Piers Clauses Act 1847 (c. 27)

- 1 In section 14 of the Harbours, Docks and Piers Clauses Act 1847 (watch-houses &c. for customs officers)—
- (a) for “the Commissioners of her Majesty’s Customs and Excise” substitute “the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (b) for “the tide surveyors of the Customs” substitute “ officers of Revenue and Customs ”, and
 - (c) for “the officers of revenue” substitute “ officers of Revenue and Customs ”.

Commencement Information

I59 Sch. 4 para. 1 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)

- 2 In Schedule (B) to the Public Revenue and Consolidated Fund Charges Act (salaries and payments out of Consolidated Fund) omit the entry for the Inland Revenue.

Commencement Information

I60 Sch. 4 para. 2 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Exchequer and Audit Departments Act 1866 (c. 39)

- 3 In section 10 of the Exchequer and Audit Departments Act 1866 (revenues payable to the Bank of England)—
- (a) omit from the beginning to “at the Bank of England”,
 - (b) for “and all other public moneys” substitute “ All public moneys ”,
 - (c) for “to that account” substitute “ into the Consolidated Fund ”, and
 - (d) omit the words from “Provided always,” to the end.

Commencement Information

I61 Sch. 4 para. 3 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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Game Laws Amendment (Scotland) Act 1877 (c. 28)

- 4 In section 11 of the Game Laws Amendment (Scotland) Act 1877 (no person to be prosecuted again for same offence) for “the Inland Revenue” substitute “ a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30.”

Commencement Information

I62 Sch. 4 para. 4 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Inland Revenue Regulation Act 1890 (c. 21)

- 5 The Inland Revenue Regulation Act 1890 shall cease to have effect.

Commencement Information

I63 Sch. 4 para. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Public Accounts and Charges Act 1891 (c. 24)

- 6 The Public Accounts and Charges Act 1891 (the only extant substantive provision of which is the provision as to Inland Revenue money in section 1) shall cease to have effect.

Commencement Information

I64 Sch. 4 para. 6 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Judicial Pensions Act (Northern Ireland) 1951 (c. 20 (N.I.))

- 7 In paragraph 6(3) of Schedule 2A to the Judicial Pensions Act (Northern Ireland) 1951 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I65 Sch. 4 para. 7 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

County Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))

- 8 In paragraph 6(3) of Schedule 2A to the County Courts Act (Northern Ireland) 1959 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

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Commencement Information

I66 Sch. 4 para. 8 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Resident Magistrates' Pensions Act (Northern Ireland) 1960 (c. 2 (N.I.))

- 9 In paragraph 6(3) of Schedule 3 to the Resident Magistrates' Pensions Act (Northern Ireland) 1960 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I67 Sch. 4 para. 9 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Parliamentary Commissioner Act 1967 (c. 13)

- 10 In Schedule 2 to the Parliamentary Commissioner Act 1967 (departments etc. subject to investigation)—
- (a) omit “Customs and Excise.”,
 - (b) omit “Inland Revenue”, and
 - (c) at the appropriate place insert “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I68 Sch. 4 para. 10 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Taxes Management Act 1970 (c. 9)

- 11 The Taxes Management Act 1970 shall be amended as follows.

Commencement Information

I69 Sch. 4 para. 11 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 12 For section 1 (taxes for which Inland Revenue responsible) substitute—

“1 Responsibility for certain taxes

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of—

- (a) income tax,
- (b) corporation tax, and
- (c) capital gains tax.”

Commencement Information

I70 Sch. 4 para. 12 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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- 13 Section 6(3) and (4) and Parts II and III of Schedule 1 (declarations on taking office) shall cease to have effect.

Commencement Information

I71 Sch. 4 para. 13 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 14 Section 111(2) (valuation: obstruction) shall cease to have effect.

Commencement Information

I72 Sch. 4 para. 14 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 15 In Part I of Schedule 1 (declarations: general and special commissioners, &c.) for “an offence relating to inland revenue,” substitute “ an offence relating to a former Inland Revenue matter (being a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30), ”.

Commencement Information

I73 Sch. 4 para. 15 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 1972 (c. 41)

- 16 Section 127 of the Finance Act 1972 (exchange of information between the Inland Revenue and Customs and Excise) shall cease to have effect.

Commencement Information

I74 Sch. 4 para. 16 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Biological Weapons Act 1974 (c. 6)

- 17 In section 1B of the Biological Weapons Act 1974 (Customs and Excise prosecution for a biological weapons offence)—
- (a) in subsection (1)—
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “ by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”, and
 - (ii) for “if it appears to them” substitute “ if it appears to the Director or to the Commissioners ”,
 - (b) in subsection (3)—
 - (i) after “instituted” insert “ by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
 - (c) in subsection (4) for “the Commissioners of Customs and Excise” substitute “ the Commissioners ”,
 - (d) omit subsection (6), and

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

- (e) for the heading substitute “ Revenue and Customs prosecutions ”.

Commencement Information

I75 Sch. 4 para. 17 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Health and Safety at Work etc. Act 1974 (c. 37)

- 18 (1) Section 27A of the Health and Safety at Work etc. Act 1974 (disclosure by Commissioners of Customs and Excise) shall be amended as follows.
- (2) In subsection (1)—
- (a) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (b) after “obtained” insert “ or held ”, and
 - (c) for “by the Commissioners” substitute “ by Her Majesty’s Revenue and Customs ”.
- (3) In subsection (3) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (4) The heading to that section becomes “ Information communicated by Commissioners for Revenue and Customs ”.

Commencement Information

I76 Sch. 4 para. 18 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Health and Safety at Work (Northern Ireland) Order 1978 (S.I. 1978/1039 (N.I. 9))

- 19 (1) Article 29A of the Health and Safety at Work (Northern Ireland) Order 1978 (disclosure by Commissioners of Customs and Excise) shall be amended as follows.
- (2) In paragraph (1)—
- (a) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (b) after “obtained” insert “ or held ”, and
 - (c) for “by the Commissioners” substitute “ by Her Majesty’s Revenue and Customs ”.
- (3) In paragraph (3) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (4) The heading to that Article becomes “ Information communicated by Commissioners for Revenue and Customs ”.

Commencement Information

I77 Sch. 4 para. 19 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Customs and Excise Management Act 1979 (c. 2)

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

Commencement Information

I78 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

I79 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

I80 Sch. 4 para. 22 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 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

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

- (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

I81 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

I82 Sch. 4 para. 24 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 25 In section 150(1) (joint and several liability) for “the Commissioners” substitute “ the Director of Revenue and Customs Prosecutions (in relation to proceedings instituted in England and Wales) or the Commissioners (in relation to proceedings instituted in Scotland or Northern Ireland). ”.

Commencement Information

I83 Sch. 4 para. 25 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 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

I84 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 relating to an assigned matter before a court of summary jurisdiction in Scotland or Northern Ireland. ”

Commencement Information

I85 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—

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

“(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

I86 Sch. 4 para. 28 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Judicial Pensions Act 1981 (c. 20)

29 In paragraph 6(3) of Schedule 1A to the Judicial Pensions Act 1981 (transfer of accrued benefits), for “the Inland Revenue” substitute “ the Commissioners for Revenue and Customs ”.

Commencement Information

I87 Sch. 4 para. 29 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Police and Criminal Evidence Act 1984 (c. 60)

30 Sections 37 to 37B of the Police and Criminal Evidence Act 1984 (guidance, &c.) shall have effect, in relation to a person arrested following a criminal investigation by the Revenue and Customs, as if references to the Director of Public Prosecutions were references to the Director of Revenue and Customs Prosecutions.

Commencement Information

I88 Sch. 4 para. 30 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

31 Section 114(4) of the Police and Criminal Evidence Act 1984 (application to Revenue and Customs) shall cease to have effect.

Commencement Information

I89 Sch. 4 para. 31 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Debtors (Scotland) Act 1987 (c. 18)

32 The Debtors (Scotland) Act 1987 shall be amended as follows.

Commencement Information

I90 Sch. 4 para. 32 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

33 In section 1(5)(d) (cases where time to pay directions not competent) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I91 Sch. 4 para. 33 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 34 In section 5(4)(d) (cases where time to pay orders not competent) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I92 Sch. 4 para. 34 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Criminal Justice Act 1987 (c. 38)

- 35 (1) In section 3(1) and (2) of the Criminal Justice Act 1987 (disclosure)—
- (a) for “subject to an obligation of secrecy under the Taxes Management Act 1970” substitute “ to which section 18 of the Commissioners for Revenue and Customs Act 2005 would apply but for section 18(2) ”,
 - (b) for “the Commissioners of Inland Revenue or an officer of those Commissioners”, in each place, substitute “ Her Majesty’s Revenue and Customs ”,
 - (c) for “an offence relating to inland revenue”, in each place, substitute “ an offence relating to a former Inland Revenue matter ”, and
 - (d) for “any member of the Crown Prosecution Service” substitute “ the Revenue and Customs Prosecutions Office ”.

- (2) At the end of section 3 of that Act add—

“(8) In subsections (1) and (2) “former Inland Revenue matter” means a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30.”

Commencement Information

I93 Sch. 4 para. 35 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Consumer Protection Act 1987 (c. 43)

- 36 (1) Section 37 of the Consumer Protection Act 1987 (disclosure by Commissioners of Customs and Excise) shall be amended as follows.
- (2) In subsection (1)—
- (a) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (b) after “obtained” insert “ or held ”, and
 - (c) for “by the Commissioners” substitute “ by Her Majesty’s Revenue and Customs ”.
- (3) In subsection (3) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

- (4) The heading to that section becomes “ Power of Commissioners for Revenue and Customs to disclose information ”.

Commencement Information

I94 Sch. 4 para. 36 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Income and Corporation Taxes Act 1988 (c. 1)

- 37 In section 816 of the Income and Corporation Taxes Act 1988 (double taxation relief: disclosure of information)—

- (a) in subsection (1) for “persons employed in relation to Inland Revenue” substitute “ Revenue and Customs officials ”,
- (b) in subsections ^{F11}... (2A) for “officer of the Board” substitute “ Revenue and Customs official ”, and
- (c) at the end add—

“(5) In this section “Revenue and Customs official” has the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”

Textual Amendments

F11 Words in Sch. 4 para. 37(b) repealed (19.7.2006) by Finance Act 2006 (c. 25), Sch. 26 Pt. 8(2)

Commencement Information

I95 Sch. 4 para. 37 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Copyright, Designs and Patents Act 1988 (c. 48)

- 38 Section 112(5) of the Copyright, Designs and Patents Act 1988 (fees) shall cease to have effect.

Commencement Information

I96 Sch. 4 para. 38 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 1989 (c. 26)

- 39 After section 182(10) of the Finance Act 1989 (disclosure) insert—

“(10A) In this section, in relation to the disclosure of information “identifiable person” means a person whose identity is specified in the disclosure or can be deduced from it.”

Commencement Information

I97 Sch. 4 para. 39 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

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

- 40 Article 85(3) of the Police and Criminal Evidence (Northern Ireland) Order 1989 shall cease to have effect.

Commencement Information

I98 Sch. 4 para. 40 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Criminal Justice (International Co-operation) Act 1990 (c. 5)

- 41 In section 21(2)(a) of the Criminal Justice (International Co-operation) Act 1990 (prosecutions) for “the Commissioners of Customs and Excise” substitute “ the Director of Revenue and Customs Prosecutions ”.

Commencement Information

I99 Sch. 4 para. 41 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Child Support Act 1991 (c. 48)

- 42 In Schedule 2 to the Child Support Act 1991 (provision of information to Secretary of State)—
- (a) for “a person employed in relation to the Inland Revenue”, in each place, substitute “ a Revenue and Customs official ”,
 - (b) for “the Commissioners of Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”, and
 - (c) at the end add—
 - “3 In this Schedule “Revenue and Customs official” has the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”

Commencement Information

I100 Sch. 4 para. 42 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Social Security Contributions and Benefits Act 1992 (c. 4)

- 43 In section 171 of the Social Security Contributions and Benefits Act 1992 (interpretation), in the definition of “employee” for “the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I101 Sch. 4 para. 43 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Social Security Administration Act 1992 (c. 5)

- 44 The Social Security Administration Act 1992 shall be amended as follows.

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

Commencement Information

I102 Sch. 4 para. 44 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 45 In section 122ZA (disclosure of tax information)—
- (a) in subsection (4) for “a person employed in relation to the Inland Revenue” substitute, in each place, “ a Revenue and Customs official (within the meaning of section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality)) ”, and
 - (b) in subsection (5) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I103 Sch. 4 para. 45 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 46 In section 122AA (disclosure of contributions information)—
- (a) in subsection (1)—
 - (i) for “persons employed in relation to the Inland Revenue” substitute “ Revenue and Customs officials (within the meaning of section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality)) ”, and
 - (ii) for “the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”, and
 - (b) in the heading for “Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I104 Sch. 4 para. 46 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 47 For section 161(1) (the National Insurance Fund) substitute—
- “(1) The National Insurance Fund shall be maintained under the control and management of the Commissioners for Her Majesty’s Revenue and Customs.”

Commencement Information

I105 Sch. 4 para. 47 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

- 48 In section 167(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (interpretation), in the definition of “employee” for “the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I106 Sch. 4 para. 48 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

- 49 In section 116ZA of that Act (disclosure of tax information)—
- (a) in subsection (4) for “a person employed in relation to the Inland Revenue” substitute “ a Revenue and Customs official (within the meaning of section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality) ”, and
 - (b) in subsection (5) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I107 Sch. 4 para. 49 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 50 In section 116AA of the Social Security Administration (Northern Ireland) Act 1992 (disclosure of contributions information)—
- (a) in subsection (1)—
 - (i) for “persons employed in relation to the Inland Revenue” substitute “ Revenue and Customs officials (within the meaning of section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality) ”, and
 - (ii) for “the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”, and
 - (b) in the heading for “Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I108 Sch. 4 para. 50 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Pension Schemes Act 1993 (c. 48)

- 51 In section 158 of the Pension Schemes Act 1993 (disclosure)
- (a) for “persons employed in relation to the Inland Revenue” substitute, in each place, “ Revenue and Customs officials ”, and
 - (b) at the end add—

“(9) In this section “Revenue and Customs officials” has the meaning given by section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”

Commencement Information

I109 Sch. 4 para. 51 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Pension Schemes (Northern Ireland) Act 1993 (c. 49)

- 52 In section 154 of the Pension Schemes (Northern Ireland) Act 1993 (disclosure)—
- (a) for “persons employed in relation to the Inland Revenue” substitute, in each place, “ Revenue and Customs officials ”,
 - (b) in subsections (5) and (6)(a) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”, and
 - (c) at the end add—

“(9) In this section “Revenue and Customs officials” has the meaning given by section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”

Commencement Information

I110 Sch. 4 para. 52 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 1994 (c. 9)

- 53 In Schedule 7 to the Finance Act 1994 (insurance premium tax) paragraph 32 (destination of receipts) shall cease to have effect.

Commencement Information

I111 Sch. 4 para. 53 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Value Added Tax Act 1994 (c. 23)

- 54 The Value Added Tax Act 1994 shall be amended as follows.

Commencement Information

I112 Sch. 4 para. 54 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 55 In Schedule 3B (supply of electronic services in member States) for paragraph 21(1) (b) substitute—

“(b) section 44 of the Commissioners for Revenue and Customs Act 2005,”.

Commencement Information

I113 Sch. 4 para. 55 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 56 In Schedule 11 (administration, &c.) for paragraph 1 substitute—

“1 The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of VAT.”

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

Commencement Information

I114 Sch. 4 para. 56 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Trade Marks Act 1994 (c. 26)

- 57 Section 90(5) of the Trade Marks Act 1994 (destination of fees) shall cease to have effect.

Commencement Information

I115 Sch. 4 para. 57 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 58 (1) In section 91 of that Act (disclosure by Commissioners of Customs and Excise)—
- (a) for “the Commissioners of Customs and Excise” substitute “ the Commissioners for her Majesty’s Revenue and Customs ”,
 - (b) after “obtained” insert “ or is held ”, and
 - (c) for “their functions” substitute “ functions of Her Majesty’s Revenue and Customs ”.
- (2) The heading to that section becomes “ Power of Commissioners for Revenue and Customs to disclose information. ”

Commencement Information

I116 Sch. 4 para. 58 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Drug Trafficking Act 1994 (c. 37)

- 59 In section 60 of the Drug Trafficking Act 1994 (prosecution by order of the Commissioners)—
- (a) in subsection (1) for “by order of the Commissioners of Customs and Excise” substitute “ by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (b) in subsection (2)—
 - (i) for “so instituted” substitute “ instituted by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
 - (c) subsection (3) shall cease to have effect,
 - (d) in subsection (5)(b) for “by an order made under subsection (1) above” substitute “ in accordance with this section ”,
 - (e) in subsection (6) omit the definition of “officer”, and
 - (f) for the heading substitute “ Revenue and Customs prosecutions ”.

Commencement Information

I117 Sch. 4 para. 59 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Finance Act 1995 (c. 4)

- 60 Section 158 of the Finance Act 1995 (amendment of the Exchequer and Audit Departments Act 1866) shall cease to have effect.

Commencement Information

I118 Sch. 4 para. 60 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Merchant Shipping Act 1995 (c. 21)

- 61 Section 303 of the Merchant Shipping Act 1995 (expenses of the Commissioners of Customs and Excise) shall cease to have effect.

Commencement Information

I119 Sch. 4 para. 61 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Criminal Appeal Act 1995 (c. 35)

- 62 For section 22(4)(e) and (f) of the Criminal Appeal Act 1995 (documents: public bodies) substitute—
- “(e) in relation to Her Majesty’s Revenue and Customs, the Commissioners for Her Majesty’s Revenue and Customs,
 - (f) in relation to the Revenue and Customs Prosecutions Office, the Director of Revenue and Customs Prosecutions,”.

Commencement Information

I120 Sch. 4 para. 62 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)

- 63 (1) Section 30 of the Criminal Law (Consolidation) (Scotland) Act 1995 (disclosure of information) shall be amended as follows.
- (2) In subsection (1)—
- (a) for “subject to an obligation of secrecy under the Taxes Management Act 1970” substitute “ to which section 18 of the Commissioners for Revenue and Customs Act 2005 would apply but for section 18(2) ”,
 - (b) for “the Commissioners of Inland Revenue or an officer of those Commissioners” substitute “ Her Majesty’s Revenue and Customs ”, and
 - (c) for “relating to inland Revenue” substitute “ relating to a former Inland Revenue matter ”.
- (3) In subsection (2), for “other than an enactment contained in the Taxes Management Act 1970” substitute “ and is not information to which section 18 of the Commissioners for Revenue and Customs Act 2005 would apply but for section 18(2) ”.
- (4) At the end add—

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

“(7) In subsection (1) above “former Inland Revenue matter” means a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30.”

Commencement Information

I121 Sch. 4 para. 63 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Chemical Weapons Act 1996 (c. 6)

- 64 In section 30A of the Chemical Weapons Act 1996 (prosecutions for a chemical weapons offence)—
- (a) in subsection (1)—
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (ii) for “to them” substitute “to the Director or to the Commissioners ”,
 - (b) in subsection (3)—
 - (i) after “instituted” insert “ by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
 - (c) in subsection (4) omit “of Customs and Excise”,
 - (d) subsection (6) shall cease to have effect, and
 - (e) for the heading substitute “ Revenue and Customs prosecutions ”.

Commencement Information

I122 Sch. 4 para. 64 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 1996 (c. 8)

- 65 In Schedule 5 to the Finance Act 1996 (landfill tax) paragraph 41 (destination of receipts) shall cease to have effect.

Commencement Information

I123 Sch. 4 para. 65 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Landmines Act 1998 (c. 33)

- 66 In section 21 of the Landmines Act 1998 (Customs and Excise prosecutions)—
- (a) in subsection (1)—
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”,
 - (ii) for “to them” substitute “to the Director or to the Commissioners ”,

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

- (b) in subsection (2)—
 - (i) after “instituted” insert “ by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
- (c) subsection (3) shall cease to have effect,
- (d) in subsection (4) omit “of Customs and Excise”,
- (e) in subsection (5)(b) for “by an order made under subsection (1) above” substitute “ in accordance with this section ”,
- (f) subsection (6) shall cease to have effect, and
- (g) for the heading substitute “ Revenue and Customs prosecutions ”.

Commencement Information

I124 Sch. 4 para. 66 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 1998 (c. 36)

- 67 Section 145 of the Finance Act 1998 (accounting for property accepted in satisfaction of tax) shall cease to have effect.

Commencement Information

I125 Sch. 4 para. 67 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 68 Schedule 18 to that Act (company tax returns &c.) shall have effect—
- (a) with the substitution for “the Inland Revenue”, in each place, of “ an officer of Revenue and Customs ”,
 - (b) with the omission of paragraph 95 (meaning of references to Inland Revenue), and
 - (c) with any other necessary consequential modifications.

Commencement Information

I126 Sch. 4 para. 68 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Crime and Disorder Act 1998 (c. 37)

- 69 In section 51B(9) of the Crime and Disorder Act 1998 (notices in serious or complex fraud cases) for paragraphs (c) and (d) substitute—
- “(c) the Director of Revenue and Customs Prosecutions;”.

Commencement Information

I127 Sch. 4 para. 69 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Scotland Act 1998 (c. 46)

- 70 The Scotland Act 1998 shall be amended as follows.

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

Commencement Information

I128 Sch. 4 para. 70 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 71 In section 77 (accounting for additional Scottish tax)—
- (a) in subsection (7) for “section 10 of the Exchequer and Audit Departments Act 1866 (gross revenues of Board’s department to be paid into that Fund after the making of specified deductions)” substitute “ section 44 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund) ”, and
 - (b) subsection (8) shall cease to have effect.

Commencement Information

I129 Sch. 4 para. 71 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 72 Section 78(8) (tax reduction: destination of receipts) shall cease to have effect.

Commencement Information

I130 Sch. 4 para. 72 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)

- 73 The Social Security Contributions (Transfer of Functions etc.) Act 1999 shall be amended as follows.

Commencement Information

I131 Sch. 4 para. 73 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 74 For section 3(1) to (5) (management of contributions) substitute—
- “(1) The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of contributions.”

Commencement Information

I132 Sch. 4 para. 74 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 75 Section 7 (use of information) shall cease to have effect.

Commencement Information

I133 Sch. 4 para. 75 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

Finance Act 1999 (c. 16)

- 76 In section 135(2) of the Finance Act 1999 (lending to the National Loans Fund), for “section 10 of the Exchequer and Audit Departments Act 1866” substitute “section 44 of the Commissioners for Revenue and Customs Act 2005”.

Commencement Information

I134 Sch. 4 para. 76 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Crown Prosecution Service Inspectorate Act 2000 (c. 10)

- 77 At the end of section 2 of the Crown Prosecution Service Inspectorate Act 2000 (functions of the Inspectorate) insert—

“(4) This section applies to the Revenue and Customs Prosecutions Office as it applies to the Crown Prosecution Service (by virtue of section 42 of the Commissioners for Revenue and Customs Act 2005).”

Commencement Information

I135 Sch. 4 para. 77 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Terrorism Act 2000 (c. 11)

- 78 In section 121 of the Terrorism Act 2000 (interpretation) for the definition of “customs officer” substitute—

““customs officer” means an officer of Revenue and Customs.”.

Commencement Information

I136 Sch. 4 para. 78 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 2000 (c. 17)

- 79 The Finance Act 2000 shall be amended as follows.

Commencement Information

I137 Sch. 4 para. 79 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 80 Section 148(2) (use of minimum wage information) shall cease to have effect.

Commencement Information

I138 Sch. 4 para. 80 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 81 In Schedule 6 (climate change levy) paragraph 140 (destination of receipts) shall cease to have effect.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I139 Sch. 4 para. 81 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Capital Allowances Act 2001 (c. 2)

82 The Capital Allowances Act 2001 shall be amended as follows.

Commencement Information

I140 Sch. 4 para. 82 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

83 (1) For “the Inland Revenue”, wherever that expression appears, substitute “ an officer of Revenue and Customs ” (except as provided in paragraph 84).

(2) For “the Board of Inland Revenue”, wherever that expression appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Commencement Information

I141 Sch. 4 para. 83 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

^{F12}84

Textual Amendments

F12 Sch. 4 para. 84 omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 76(6)(c) (with s. 76(7)(8))

Commencement Information

I142 Sch. 4 para. 84 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

85 Section 576 (meaning of “the Inland Revenue”, &c) shall cease to have effect.

Commencement Information

I143 Sch. 4 para. 85 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

86 In Part 2 of Schedule 1—

- (a) the entry for “the Board of Inland Revenue” shall cease to have effect, and
- (b) the entry for “the Inland Revenue” shall cease to have effect.

Commencement Information

I144 Sch. 4 para. 86 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Anti-terrorism, Crime and Security Act 2001 (c. 24)

87 In section 53 of the Anti-terrorism, Crime and Security Act (Customs and Excise prosecution for a nuclear weapons offence)—

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

- (a) in subsection (1)—
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”, and
 - (ii) for “if it appears to them” substitute “if it appears to the Director or to the Commissioners”,
- (b) in subsection (3)—
 - (i) after “instituted” insert “by order of the Commissioners”, and
 - (ii) after “an officer” insert “of Revenue and Customs”,
- (c) in subsection (4) leave out “of Customs and Excise”,
- (d) omit subsection (6), and
- (e) for the heading substitute “Revenue and Customs prosecutions”.

Commencement Information

I145 Sch. 4 para. 87 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Tax Credits Act 2002 (c. 21)

- 88 For section 2 of the Tax Credits Act 2002 (functions of Inland Revenue) substitute—

“2 Functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the payment and management of tax credits.”

Commencement Information

I146 Sch. 4 para. 88 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 89 Section 40(1)(a) of that Act (annual reports) shall cease to have effect.

Commencement Information

I147 Sch. 4 para. 89 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 90 For section 53 of that Act, substitute—

“53 General functions of Commissioners for Revenue and Customs

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the payment and management of child benefit and guardian’s allowance.”

Commencement Information

I148 Sch. 4 para. 90 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status: Point in time view as at 13/08/2009.

Changes to legislation: *Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)*

91 Paragraph 2 of Schedule 5 to that Act (use and disclosure of information) shall cease to have effect.

Commencement Information
I149 Sch. 4 para. 91 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

92 To the extent that the Tax Credits Act 1999 (c. 10) is saved by the Tax Credits Act 2002 (Commencement No. 4, Transitional and Savings) Order 2003 (S.I. 2003/962), the modifications made by paragraphs 88 to 91 shall have effect in relation to the relevant provisions of that Act as they have effect in relation to the Tax Credits Act 2002 (c. 21).

Commencement Information
I150 Sch. 4 para. 92 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Employment Act 2002 (c. 22)

93 Section 5 of the Employment Act 2002 (functions of Inland Revenue) shall cease to have effect.

Commencement Information
I151 Sch. 4 para. 93 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 2002 (c. 23)

94 The Finance Act 2002 shall be amended as follows.

Commencement Information
I152 Sch. 4 para. 94 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

95 (1) In section 135 (requirement to use electronic communications)—
(a) in subsection (1) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
(b) in subsections (2) to (5) for “Inland Revenue”, in each place, substitute “Revenue and Customs”, and
(c) in subsection (10) for the definition of “the Inland Revenue” substitute—
 ““the Revenue and Customs” means—
 (a) the Commissioners,
 (b) any officer of Revenue and Customs, and
 (c) any other person who for the purposes of electronic communications is acting under the authority of the Commissioners.”.

^{F13}(2)

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Textual Amendments

F13 Sch. 4 para. 95(2) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 5(4)

Commencement Information

I153 Sch. 4 para. 95 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

96 In Schedule 13 (tax relief for expenditure on vaccine research, &c.) paragraph 26 (deduction of tax credits from Revenue’s gross receipts) shall cease to have effect.

Commencement Information

I154 Sch. 4 para. 96 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Proceeds of Crime Act 2002 (c. 29)

97 In section 72(9) of the Proceeds of Crime Act 2002 (power of Crown Court to order compensation) for paragraph (d) substitute—

“(d) if the person in default was a member of or acting on behalf of the Revenue and Customs Prosecutions Office, the compensation is payable by the Director of Revenue and Customs Prosecutions;”.

Commencement Information

I155 Sch. 4 para. 97 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

F1498

Textual Amendments

F14 Sch. 4 para. 98 repealed (1.4.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), Sch. 14; S.I. 2008/755, art. 2(1)(d) (with arts. 3-14)

Commencement Information

I156 Sch. 4 para. 98 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

99 In section 451 of that Act (Customs and Excise prosecutions)—

- (a) in subsection (1), for “by order of the Commissioners of Customs and Excise” substitute “ by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”
- (b) for subsection (2) substitute—
 - “(2) Where proceedings under subsection (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.”,
- (c) subsection (3) shall cease to have effect,
- (d) in subsection (5) for “customs officer”, in each place, substitute “ officer of Revenue and Customs ”, and
- (e) for the heading substitute “ Revenue and Customs prosecutions ”.

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Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I157 Sch. 4 para. 99 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

100 In Schedule 8 to that Act (declarations) for “an offence relating to inland revenue,”, in each place, substitute “ an offence relating to a former Inland Revenue matter (being a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30), ”.

Commencement Information

I158 Sch. 4 para. 100 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

101 The Income Tax (Earnings and Pensions) Act 2003 shall be amended as follows.

Commencement Information

I159 Sch. 4 para. 101 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 102 (1) For the expression “the Inland Revenue”, wherever it appears, substitute “ an officer of Revenue and Customs ” (except as provided in paragraphs 109, 117 and 118).
- (2) For the expression “the Board of Inland Revenue”, wherever it appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (3) In the following provisions for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
 - (a) section 28(6),
 - ^{F15}(b)
 - ^{F15}(c)
 - ^{F15}(d)
 - (e) section 343,
 - (f) section 355,
 - (g) section 594,
 - (h) section 647,
 - (i) section 691,
 - (j) section 703,
 - (k) section 704, and
 - (l) the title of section 717.

Textual Amendments

F15 Sch. 4 para. 102(3)(b)-(d) omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 7 para. 79(c)

Status: Point in time view as at 13/08/2009.

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Commencement Information

I160 Sch. 4 para. 102 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

103 (1) In the following provisions for “they” or “them” in each place substitute “ the officer ”

- (a) section 58(3),
- (b) section 65(3),
- (c) section 79(2),
- (d) section 96(2),
- (e) section 179(3),
- (f) section 312(5),
- (g) section 344(3),
- (h) section 392(4) and (5),
- (i) section 421J(4),
- (j) paragraph 81(1) and (3) of Schedule 2,
- (k) paragraph 84(2) of Schedule 2,
- (l) paragraph 85(1) of Schedule 2,
- (m) paragraph 93(1) of Schedule 2,
- (n) paragraph 40(1) and (3) of Schedule 3,
- (o) paragraph 42(2A) of Schedule 3,
- (p) paragraph 43 of Schedule 3,
- (q) paragraph 44(1) of Schedule 3,
- (r) paragraph 45(1) of Schedule 3,
- (s) paragraph 28(1) and (3) of Schedule 4,
- (t) paragraph 30(3) of Schedule 4,
- (u) paragraph 31 of Schedule 4,
- (v) paragraph 32(1) of Schedule 4,
- (w) paragraph 33(1) of Schedule 4,
- (x) paragraph 46(2) of Schedule 5,
- (y) paragraph 46(3) of Schedule 5,
- (z) paragraph 47 of Schedule 5, and
- (aa) paragraph 51(1) of Schedule 5.

(2) In the following provisions for “their” in each place substitute “ the officer's ”

- (a) section 715(3)(b),
- (b) paragraph 85(3) of Schedule 2,
- (c) paragraph 93(1)(a) of Schedule 2,
- (d) paragraph 41(2) of Schedule 3,
- (e) paragraph 44(3) of Schedule 3,
- (f) paragraph 45(1) of Schedule 3,
- (g) paragraph 29(2) of Schedule 4,
- (h) paragraph 32(3) of Schedule 4,
- (i) paragraph 33(1) of Schedule 4,
- (j) paragraph 46(2) and (3) of Schedule 5,
- (k) paragraph 47(1)(b) and (3)(b) of Schedule 5,
- (l) paragraph 49(2) and (3) of Schedule 5, and

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(m) paragraph 51(1) of Schedule 5.

(3) In the following provisions in each place for “their” substitute “ the ”

- (a) paragraph 81(3) of Schedule 2,
- (b) paragraph 82(2) of Schedule 2,
- (c) paragraph 85(3) of Schedule 2,
- (d) paragraph 40(3) of Schedule 3,
- (e) paragraph 43 of Schedule 3,
- (f) paragraph 28(3) of Schedule 4,
- (g) paragraph 31 of Schedule 4, and
- (h) paragraph 47(1)(a) and (3)(a) of Schedule 5.

(4) In the following provisions omit “their”—

- (a) paragraph 84(2) of Schedule 2,
- (b) paragraph 42(2A) of Schedule 3, and
- (c) paragraph 30(3) of Schedule 4.

Commencement Information

I161 Sch. 4 para. 103 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

F16 104

Textual Amendments

F16 Sch. 4 para. 104 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 7 para. 79(c)

Commencement Information

I162 Sch. 4 para. 104 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

105 In section 58(3) for “are” substitute “ is ”.

Commencement Information

I163 Sch. 4 para. 105 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

106 In section 65—

- (a) in subsection (3) for “are” substitute “ is ”, and
- (b) in subsection (4) for “agree” substitute “ agrees ”.

Commencement Information

I164 Sch. 4 para. 106 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

107 In section 79(2) for “are” substitute “ is ”.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I165 Sch. 4 para. 107 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 108 In section 96—
- (a) in subsection (2) for “are” substitute “ is ”, and
 - (b) in subsection (3) for “agree” substitute “ agrees ”.

Commencement Information

I166 Sch. 4 para. 108 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 109 In section 179(3) for “the Inland Revenue are” substitute “ an officer of Revenue and Customs is ”.

Commencement Information

I167 Sch. 4 para. 109 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 110 In section 183(1)(a) for “require” substitute “ requires ”.

Commencement Information

I168 Sch. 4 para. 110 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 111 In section 312(5) for “have” substitute “ has ”.

Commencement Information

I169 Sch. 4 para. 111 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 112 In section 344(3) for “are satisfied” substitute “ is satisfied ”.

Commencement Information

I170 Sch. 4 para. 112 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 113 In section 392(4) and (5) for “are satisfied” substitute “ is satisfied ”.

Commencement Information

I171 Sch. 4 para. 113 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 114 In section 511(2)—
- (a) in paragraph (a) for “are” substitute “ is ”, and
 - (b) in paragraph (b) for “direct” substitute “ directs ”.

Status: Point in time view as at 13/08/2009.

Changes to legislation: Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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)

Commencement Information

I172 Sch. 4 para. 114 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 115 In section 514(2)—
- (a) in paragraph (a) for “are” substitute “ is ”, and
 - (b) in paragraph (b) for “direct” substitute “ directs ”.

Commencement Information

I173 Sch. 4 para. 115 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 116 In section 647(3)(b) for “is” substitute “ are ”.

Commencement Information

I174 Sch. 4 para. 116 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 117 In section 684, in paragraph 8 of the list of provisions for “the Board or the Inland Revenue” substitute “ Her Majesty’s Revenue and Customs ”.

Commencement Information

I175 Sch. 4 para. 117 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 118 In section 715(3)(b) for “Inland Revenue’s refusal to approve” substitute “ a refusal by an officer of Revenue and Customs to approve ”.

Commencement Information

I176 Sch. 4 para. 118 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 119 Section 720 (meaning of “Inland Revenue”, &c) shall cease to have effect.

Commencement Information

I177 Sch. 4 para. 119 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 120 In Part 2 of Schedule 1, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

Commencement Information

I178 Sch. 4 para. 120 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 121 In Schedule 2—
- (a) in paragraph 81—
 - (i) in sub-paragraph (1), for “are” substitute “ is ”, and
 - (ii) in sub-paragraph (3), for “have” substitute “ has ”,

Status: Point in time view as at 13/08/2009.

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- (b) in paragraph 82(1) for “refuse” substitute “refuses”,
- (c) in paragraph 85(1) for “decide” substitute “decides”,
- (d) in paragraph 93(1)(a) for “require” substitute “requires”, and
- (e) in paragraph 100, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

Commencement Information

I179 Sch. 4 para. 121 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

122 In Schedule 3—

- (a) in paragraph 40—
 - (i) in sub-paragraph (1) for “are” substitute “is”, and
 - (ii) in sub-paragraph (3) for “have” substitute “has”,
- (b) in paragraph 41(1) for “refuse” substitute “refuses”,
- (c) in paragraph 43 for “have” in each place substitute “has”,
- (d) in paragraph 44(1) for “decide” in each place substitute “decides”,
- (e) in paragraph 45(1) for “require” substitute “requires”, and
- (f) in paragraph 49 of Schedule 3, omit the entry for “the Inland Revenue”.

Commencement Information

I180 Sch. 4 para. 122 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

123 In Schedule 4—

- (a) in paragraph 28—
 - (i) in sub-paragraph (1) for “are” substitute “is”, and
 - (ii) in sub-paragraph (3) for “have” substitute “has”,
- (b) in paragraph 29(1) for “refuse” substitute “refuses”,
- (c) in paragraph 31 for “have” in each place substitute “has”,
- (d) in paragraph 32(1) for “decide” in each place substitute “decides”,
- (e) in paragraph 33(1)(a) for “require” substitute “requires”, and
- (f) in paragraph 37 omit the entry for “the Inland Revenue”.

Commencement Information

I181 Sch. 4 para. 123 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

124 In Schedule 5—

- (a) in paragraph 46—
 - (i) in sub-paragraphs (2) and (3) for “give” substitute “gives”, and
 - (ii) in sub-paragraph (6) for “discover” substitute “discovers”,
- (b) in paragraph 47—
 - (i) in sub-paragraph (1) for “give” substitute “gives” and for “have” substitute “has”,
 - (ii) in sub-paragraph (2) for “conclude” substitute “concludes”, and

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- (iii) in sub-paragraph (3) for “give” substitute “ gives ” and for “have” substitute “ has ”,
- (c) in paragraph 48(5) for “have” substitute “ has ”,
- (d) in paragraph 49(1) and (2) for “do” substitute “ does ”,
- (e) in paragraph 51(1)(a) for “require” substitute “ requires ”, and
- (f) in paragraph 59 omit the entry for “the Inland Revenue”.

Commencement Information

I182 Sch. 4 para. 124 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Finance Act 2003 (c. 14)

125 The Finance Act 2003 shall be amended as follows.

Commencement Information

I183 Sch. 4 para. 125 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

126 In section 129(6) (relief for certain leases) for “section 10 of the Exchequer and Audit Departments Act 1866 (c. 39) (Commissioners to deduct repayments from gross revenues)” substitute “ section 44 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund) ”.

Commencement Information

I184 Sch. 4 para. 126 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

127 In section 130(6) (registered social landlords: treatment of certain leases) for “section 10 of the Exchequer and Audit Departments Act 1866 (Commissioners to deduct repayments from gross revenues)” substitute “ section 44 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund) ”.

Commencement Information

I185 Sch. 4 para. 127 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Dealing in Cultural Objects (Offences) Act 2003 (c. 27)

128 In section 4 of the Dealing in Cultural Objects (Offences) Act 2003 (Customs and Excise prosecutions)—

- (a) in subsection (1)—
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “ by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs ”, and
 - (ii) for “if it appears to them” substitute “ if it appears to the Director or to the Commissioners ”,

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- (b) in subsection (3)—
 - (i) after “instituted” insert “ by order of the Commissioners ”, and
 - (ii) after “an officer” insert “ of Revenue and Customs ”,
- (c) in subsection (4) omit “of Customs and Excise”,
- (d) omit subsection (6), and
- (e) for the heading substitute “ Revenue and Customs prosecutions ”.

Commencement Information

I186 Sch. 4 para. 128 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Criminal Justice Act 2003 (c. 44)

- 129 In section 27 of the Criminal Justice Act 2003 (interpretation)—
- (a) in the definition of “investigating officer”, after “means” insert “ an officer of Revenue and Customs, appointed in accordance with section 2(1) of the Commissioners for Revenue and Customs Act 2005, or ”, and
 - (b) in the definition of “relevant prosecutor”, omit items (e) and (f) and after item (b) insert—
 - “(ba) the Director of Revenue and Customs Prosecutions,”.

Commencement Information

I187 Sch. 4 para. 129 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 130 In section 29 of that Act (new method of instituting proceedings), in subsection (5) after paragraph (c) insert—
- “(ca) the Director of Revenue and Customs Prosecutions or a person authorised by him to institute criminal proceedings,”.

Commencement Information

I188 Sch. 4 para. 130 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 131 The Income Tax (Trading and Other Income) Act 2005 shall be amended as follows.

Commencement Information

I189 Sch. 4 para. 131 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 132 (1) For the expression “the Inland Revenue”, wherever it appears, substitute “ an officer of Revenue and Customs ” (except as provided by paragraph 133(2)(b) and (5)).
- (2) For the expression “the Board of Inland Revenue”, wherever it appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

Status: Point in time view as at 13/08/2009.

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- (3) In the following provisions, for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
 - (a) the title of section 343,
 - (b) section 695(4),
 - (c) section 698(3) and (4),
 - (d) section 699(2),
 - (e) section 700(1)(b), (2) and (5),
 - (f) section 757(3),
 - (g) section 762(2),
 - (h) the title of section 873, and
 - (i) section 883(3).

Commencement Information
I190 Sch. 4 para. 132 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

133^{F17}(1)

- (2) In section 218—
 - (a) in subsections (1) and (2) for “do” substitute “ does ”, and
 - (b) in subsection (3)(a) for “the Inland Revenue are not” substitute “ the officer is not ”.

^{F18}(3)

- (4) In section 647(1)
 - (a) for “them” substitute “ the officer ”,
 - (b) for “they” in each place substitute “ the officer ”, and
 - (c) for “consider” substitute “ considers ”.

^{F19}(5)

- (6) In section 758(5) for “has” substitute “ have ”.

Textual Amendments
F17 Sch. 4 para. 133(1) omitted (13.8.2009) by virtue of Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 60(k)
F18 Sch. 4 para. 133(3) omitted (13.8.2009) by virtue of Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 60(k)
F19 Sch. 4 para. 133(5) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(13)

Commencement Information
I191 Sch. 4 para. 133 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 134 (1) In section 878(1), omit the definitions of “the Board of Inland Revenue” and “the Inland Revenue”.
- (2) In Part 2 of Schedule 4, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

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Commencement Information

I192 Sch. 4 para. 134 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

SCHEDULE 5

Section 52

REPEALS

Commencement Information

I193 Sch. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(i)

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)	In Schedule (B), the entry relating to the Inland Revenue.
Exchequer and Audit Departments Act 1866 (c. 39)	In section 10, the words from the beginning to “at the Bank of England” and the proviso.
Inland Revenue Regulation Act 1890 (c. 21)	The whole Act.
Public Accounts and Charges Act 1891 (c. 24)	The whole Act.
Parliamentary Commissioner Act 1967 (c. 13)	In Schedule 2, the entries relating to the Inland Revenue and Customs and Excise.
Taxes Management Act 1970 (c. 9)	Section 6(3) and (4). Section 111(2). Parts II and III of Schedule 1.
Finance Act 1972 (c. 41)	Section 127.
Biological Weapons Act 1974 (c. 6)	Section 1B(6).
Customs and Excise Management Act 1979 (c. 2)	Sections 6 and 7. Section 8(1). Sections 12 to 18. Section 32. Section 84. Section 86. Section 145(4). In section 152(a), the words “stay, sist or”. Paragraphs (c) and (d) of section 152. Section 153. Section 155(2). Section 165. Section 169.
Police and Criminal Evidence Act 1984 (c. 60)	Section 114(4).

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Copyright, Designs and Patents Act 1988 (c. 48)	Section 112(5).
Police and Criminal Evidence (Northern Ireland) Order 1989 (SI 1989/1341 (NI 12))	Article 85(3).
Finance Act 1994 (c. 9)	Paragraph 32 of Schedule 7.
Trade Marks Act 1994 (c. 26)	Section 90(5).
Drug Trafficking Act 1994 (c. 37)	In section 60— (a) subsection (3), and (b) in subsection (6), the definition of “officer”.
Finance Act 1995 (c. 4)	Section 158.
Merchant Shipping Act 1995 (c. 21)	Section 303.
Chemical Weapons Act 1996 (c. 6)	Section 30A(6).
Finance Act 1996 (c. 8)	Paragraph 41 of Schedule 5.
Landmines Act 1998 (c. 33)	Section 21(3) and (6).
Finance Act 1998 (c. 36)	Section 145. Paragraph 95 of Schedule 18.
Scotland Act 1998 (c. 46)	Section 77(8). Section 78(8).
Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)	Section 7.
Finance Act 2000 (c. 17)	Section 148(2). Paragraph 140 of Schedule 6.
Capital Allowances Act 2001 (c. 2)	Section 576. In Part 2 of Schedule 1, the entries for “the Board of Inland Revenue” and “the Inland Revenue”.
Anti-terrorism, Crime and Security Act 2001 (c. 24)	Section 53(6).
Tax Credits Act 2002 (c. 21)	Section 40(1)(a). Paragraph 2 of Schedule 5.
Employment Act 2002 (c. 22)	Section 5.
Finance Act 2002 (c. 23)	Paragraph 26 of Schedule 13.
Proceeds of Crime Act 2002 (c. 29)	Section 451(3).
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	Section 720. In Part 2 of Schedule 1, the entries for “the Board of Inland Revenue” and “the Inland Revenue”. In paragraph 84(2) of Schedule 2, the word “their”. In paragraph 100 of Schedule 2, the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

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	In paragraph 42(2A) of Schedule 3, the word “their”.
	In paragraph 49 of Schedule 3, the entry for “the Inland Revenue”.
	In paragraph 30(3) of Schedule 4, the word “their”.
	In paragraph 37 of Schedule 4, the entry for “the Inland Revenue”.
	In paragraph 59 of Schedule 5, the entry for “the Inland Revenue”.
Dealing in Cultural Objects (Offences) Act 2003 (c. 27)	Section 4(6).
Criminal Justice Act 2003 (c. 44)	In section 27, in the definition of “relevant prosecutor”, items (e) and (f).
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In section 878(1), the definitions of “the Board of Inland Revenue” and “the Inland Revenue”. In Part 2 of Schedule 4, the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

Status:

Point in time view as at 13/08/2009.

Changes to legislation:

Commissioners for Revenue and Customs Act 2005 is up to date with all changes known to be in force on or before 29 June 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.