

*Status: Point in time view as at 31/12/2020.*

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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\(2\)\(c\)](#)

[<sup>F1</sup>26 [<sup>F2</sup>Statutory] paternity pay.]

**Textual Amendments**

**F1** Sch. 1 paras. 26, 26A substituted for Sch. 1 para. 26 (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 61](#); [S.I. 2010/495](#), art. 4(d)

**F2** Word in Sch. 1 para. 26 substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(2\)](#); [S.I. 2014/1640](#), art. 7(kk) (with arts. 16, 19)

[<sup>F3</sup>26A . . . . .]

**Textual Amendments**

**F3** Sch. 1 para. 26A repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(3\)](#); [S.I. 2014/1640](#), art. 7(kk) (with arts. 16, 19)

[<sup>F4</sup>26B Statutory shared parental pay.]

**Textual Amendments**

**F4** Sch. 1 para. 26B inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(4\)](#); [S.I. 2014/1640](#), art. 5(2)(bb)

[<sup>F5</sup>26C Statutory parental bereavement pay.]

**Textual Amendments**

**F5** [Sch. 1 para. 26C](#) inserted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), [Sch. para. 49](#); [S.I. 2020/45](#), reg. 2

27 Statutory sick pay.

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**Commencement Information**

**I26** Sch. 1 para. 27 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

28 Student loans.

**Commencement Information**

**I27** 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**

**I28** 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**

**I29** Sch. 1 para. 30 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

31 Working tax credit.

**Commencement Information**

**I30** 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

*[<sup>F6</sup>Wireless Telegraphy Act 2006 (c. 36)]*

**Textual Amendments**

**F6** 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)

<sup>F7</sup>1 .....

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**Textual Amendments**

- F7** 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**

- I31** 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)*

**F82** .....

**Textual Amendments**

- F8** Sch. 2 para. 2 omitted (with effect in accordance with Sch. 23 para. 65 of the amending Act) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 59](#), 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b))

**Commencement Information**

- I32** 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.

**Commencement Information**

- I33** 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**

- I34** 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**

- I35** Sch. 2 para. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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- 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**

**I36** 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)*

F97 .....

**Textual Amendments**

**F9** 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**

**I37** 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.

**Commencement Information**

**I38** 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))*

F109 .....

**Textual Amendments**

**F10** 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**

**I39** 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. ”

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**Commencement Information**

**I40** 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)*

<sup>F11</sup>11 .....

**Textual Amendments**

**F11** 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**

**I41** Sch. 2 para. 11 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

*Finance Act 2002 (c. 23)*

<sup>F12</sup>12 .....

**Textual Amendments**

**F12** Sch. 2 para. 12 repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 5\(4\)](#)

*F13 ...*

**Textual Amendments**

**F13** Sch. 2 para. 13 cross-heading omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(b\)](#)

<sup>F14</sup>13 .....

**Textual Amendments**

**F14** Sch. 2 paras. 13, 13A omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(a\)](#)

**Commencement Information**

**I42** Sch. 2 para. 13 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

<sup>F14</sup> 13A .....

**Textual Amendments**

**F14** Sch. 2 paras. 13, 13A omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(a\)](#)



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

F15 14 .....

**Textual Amendments**

**F15** 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**

**I43** 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.

**Commencement Information**

**I44** 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**

**I45** 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)*

F16 17 .....

**Textual Amendments**

**F16** 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)

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**Commencement Information**

**I46** 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**

**I47** 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.

**Commencement Information**

**I48** 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)*

<sup>F17</sup>20 .....

**Textual Amendments**

**F17** 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**

**I49** Sch. 2 para. 20 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

.....

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### Textual Amendments

- F18** Sch. 3 omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 1 para. 14](#)

## 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

- I50** 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

- I51** 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

- I52** 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**

**I53** 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**

**I54** 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**

**I55** 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**

**I56** 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**

**I57** 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**

**I58** 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**

**I59** 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**

**I60** 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**

**I61** Sch. 4 para. 12 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

- 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**

**I62** 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**

**I63** 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**

**I64** 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**

**I65** 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 31/12/2020.*

**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 17 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)*

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

**Commencement Information**

**I66** 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**

**I67** 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**

**I68** 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 31/12/2020.*

**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 17 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)

*Customs and Excise Management Act 1979 (c. 2)*

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

**Commencement Information**

**I69** 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**

**I70** 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**

**I71** 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 31/12/2020.*

**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 17 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)*

- (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**

**I72** 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**

**I73** Sch. 4 para. 24 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

<sup>F19</sup>25 .....

**Textual Amendments**

**F19** 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**

**I74** 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**

**I75** 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 31/12/2020.*

**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 17 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)*

“(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**

**I76** 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**

**I77** 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)*

<sup>F20</sup>30 . . . . .

**Textual Amendments**

**F20** Sch. 4 para. 30 omitted (27.3.2014) by virtue of *The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014* (S.I. 2014/834), art. 1(1), Sch. 1 para. 15

**Commencement Information**

**I78** 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**

**I79** 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**

**I80** 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 31/12/2020.*

**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 17 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)*

**Commencement Information**

**I81** 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**

**I82** 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**

**I83** 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 31/12/2020.*

**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 17 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)

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

**Commencement Information**

**I84** 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)*

F21 37 .....

**Textual Amendments**

**F21** Sch. 4 para. 37 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)

**Commencement Information**

**I85** 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**

**I86** 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**

**I87** Sch. 4 para. 39 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*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**

**I88** Sch. 4 para. 40 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Status: Point in time view as at 31/12/2020.*

*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 17 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)*

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

F22 41 .....

**Textual Amendments**

**F22** Sch. 4 para. 41 omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), [Sch. 1 para. 15](#)

**Commencement Information**

**I89** 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**

**I90** 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**

**I91** 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.

**Commencement Information**

**I92** Sch. 4 para. 44 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

F23 45 .....

*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

#### Textual Amendments

**F23** Sch. 4 para. 45 repealed (8.5.2012) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(2)(f), **Sch. 14 Pt. 13**

#### Commencement Information

**I93** 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

**I94** 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

**I95** 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”.

#### Commencement Information

**I96** 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)*

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

#### Textual Amendments

**F24** Sch. 4 para. 49 repealed (17.2.2016) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), **Sch. 12 Pt. 12**; S.R. 2016/46, art. 3(6)(c)

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

**I97** 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

**I98** Sch. 4 para. 51 in force at 18.4.2005 by [S.I. 2005/1126](#), art. 2(2)(h)

#### *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).”

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

**Commencement Information**

**I99** 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**

**I100** 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**

**I101** 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**

**I102** 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.”

**Commencement Information**

**I103** 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**

**I104** 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)—



*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- (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**

**I105** 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**

**I106** Sch. 4 para. 59 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*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**

**I107** 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.

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

#### Commencement Information

**I108** 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

**I109** 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—
- “(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

**I110** 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)—

*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- (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**

**I111** 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**

**I112** 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 ”,
  - (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 ”.

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

**Commencement Information**

**I113** 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**

**I114** 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**

**I115** 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)*

<sup>F25</sup>69 . . . . .

**Textual Amendments**

**F25** Sch. 4 para. 69 omitted (27.3.2014) by virtue of The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), Sch. 1 para. 15

**Commencement Information**

**I116** 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.

**Commencement Information**

**I117** 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

*Status: Point in time view as at 31/12/2020.*

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- 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**

**I118** 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**

**I119** 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**

**I120** 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**

**I121** 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**

**I122** Sch. 4 para. 75 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*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**

**I123** Sch. 4 para. 76 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

*Crown Prosecution Service Inspectorate Act 2000 (c. 10)*

F2677 .....

**Textual Amendments**

**F26** Sch. 4 para. 77 omitted (27.3.2014) by virtue of The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), Sch. 1 para. 15

**Commencement Information**

**I124** 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**

**I125** 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**

**I126** 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**

**I127** 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.

**Commencement Information**

**I128** 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.

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

**Commencement Information**

**I129** 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**

**I130** Sch. 4 para. 83 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

<sup>F27</sup>84 . . . . .

**Textual Amendments**

**F27** 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**

**I131** 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**

**I132** 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**

**I133** 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)—
- (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)—

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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 17 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)

- (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**

**I134** 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**

**I135** 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**

**I136** 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**

**I137** Sch. 4 para. 90 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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

**Commencement Information**

**I138** Sch. 4 para. 91 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)



*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- 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**

**I139** 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**

**I140** 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**

**I141** 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;”.

F28(2) .....

**Textual Amendments**

**F28** Sch. 4 para. 95(2) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 5(4)

**Commencement Information**

**I142** Sch. 4 para. 95 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Status: Point in time view as at 31/12/2020.*

**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 17 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)

- 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**

**I143** 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)*

F2997 .....

**Textual Amendments**

**F29** Sch. 4 para. 97 omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014](#) (S.I. 2014/834), art. 1(1), [Sch. 1 para. 15](#)

**Commencement Information**

**I144** Sch. 4 para. 97 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

F3098 .....

**Textual Amendments**

**F30** 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**

**I145** 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 ”.

**Commencement Information**

**I146** Sch. 4 para. 99 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- 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**

**I147** 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**

**I148** 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),
  - <sup>F31</sup>(b) .....
  - <sup>F31</sup>(c) .....
  - <sup>F31</sup>(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**

**F31** 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)

**Commencement Information**

**I149** 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),

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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 17 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)*

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- (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
  - (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,

*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- (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**

**I150** Sch. 4 para. 103 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

<sup>F32</sup>104 .....

**Textual Amendments**

**F32** 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**

**I151** 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**

**I152** 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**

**I153** 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 ”.

**Commencement Information**

**I154** 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 ”.

*Status: Point in time view as at 31/12/2020.*

*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 17 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)*

**Commencement Information**

**I155** 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**

**I156** 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**

**I157** 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**

**I158** 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**

**I159** 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**

**I160** 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 ”.

**Commencement Information**

**I161** 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 ”.

*Status: Point in time view as at 31/12/2020.*

*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 17 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)*

**Commencement Information**

**I162** 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**

**I163** 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**

**I164** 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**

**I165** 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**

**I166** 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**

**I167** 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 ”,
- (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”.

*Status: Point in time view as at 31/12/2020.*

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#### Commencement Information

**I168** 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

**I169** 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

**I170** 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
    - (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”.



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**Commencement Information**

**I171** Sch. 4 para. 124 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

*Finance Act 2003 (c. 14)*

<sup>F33</sup>125 .....

**Textual Amendments**

**F33** Sch. 4 paras. 125-127 omitted (with effect in accordance with Sch. 39 para. 10(2)(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 39 para. 9(2) (with Sch. 39 paras. 11-13)

**Commencement Information**

**I172** Sch. 4 para. 125 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

<sup>F33</sup>126 .....

**Textual Amendments**

**F33** Sch. 4 paras. 125-127 omitted (with effect in accordance with Sch. 39 para. 10(2)(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 39 para. 9(2) (with Sch. 39 paras. 11-13)

**Commencement Information**

**I173** Sch. 4 para. 126 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

<sup>F33</sup>127 .....

**Textual Amendments**

**F33** Sch. 4 paras. 125-127 omitted (with effect in accordance with Sch. 39 para. 10(2)(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 39 para. 9(2) (with Sch. 39 paras. 11-13)

**Commencement Information**

**I174** 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”,

(b) in subsection (3)—

(i) after “instituted” insert “by order of the Commissioners”, and

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- (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**

**I175** 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**

**I176** 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**

**I177** 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**

**I178** 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 ”.
- (3) In the following provisions, for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
- <sup>F34</sup>(a) .....

*Status: Point in time view as at 31/12/2020.*

**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 17 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)*

- (b) section 695(4),
- (c) section 698(3) and (4),
- (d) section 699(2),
- <sup>F35</sup>(e) .....
- (f) section 757(3),
- (g) section 762(2),
- (h) the title of section 873, and
- (i) section 883(3).

**Textual Amendments**

- F34** Sch. 4 para. 132(3)(a) omitted (with effect in accordance with Sch. 39 para. 43(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 43(2)(b)**
- F35** Sch. 4 para. 132(3)(e) omitted (1.4.2010) by virtue of Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, **Sch. para. 16(e)**

**Commencement Information**

- I179** Sch. 4 para. 132 in force at 18.4.2005 by S.I. 2005/1126, **art. 2(2)(h)**

133 <sup>F36</sup>(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 ”.

<sup>F37</sup>(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 ”.

<sup>F38</sup>(5) .....

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

**Textual Amendments**

- F36** 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)**
- F37** 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)**
- F38** Sch. 4 para. 133(5) repealed (19.7.2007) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(13)**

**Commencement Information**

- I180** 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”.

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(2) In Part 2 of Schedule 4, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

**Commencement Information**

**I181** 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**

**I182** 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.

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Police and Criminal Evidence Act 1984 (c. 60)	Section 114(4).
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”.

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	In paragraph 100 of Schedule 2, the entries for “the Board of Inland Revenue” and “the Inland Revenue”.
	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”.

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**Status:**

Point in time view as at 31/12/2020.

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