



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Exercise of functions

13 Exercise of Commissioners' functions by officers

- (1) An officer of Revenue and Customs may exercise any function of the Commissioners.
- (2) But subsection (1)—
 - (a) does not apply to the functions specified in subsection (3), and
 - (b) is subject to directions under section 2(3) and arrangements under section 12.
- (3) The non-delegable functions mentioned in subsection (2)(a) are—
 - (a) making, by statutory instrument, regulations, rules or an order,
 - (b) approving an application for a warrant to search premises under section 20C of the Taxes Management Act 1970 (c. 9),
 - (c) approving an application for a warrant to enter premises under Part 7 of Schedule 13 to the Finance Act 2003 (c. 14), and
 - (d) giving instructions for the disclosure of information under section 20(1)(a), except that an officer of Revenue and Customs may give an instruction under section 20(1)(a) authorising disclosure of specified information relating to—
 - (i) one or more specified persons,
 - (ii) one or more specified transactions, or
 - (iii) specified goods.

Commencement Information

II S. 13 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

Status:

Point in time view as at 07/04/2005. This version of this provision has been superseded.

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 13 is up to date with all changes known to be in force on or before 27 August 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.