



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Exercise of functions*

#### [<sup>F1</sup>16A Charter of standards and values

- (1) The Commissioners must prepare a Charter.
- (2) The Charter must include standards of behaviour and values to which Her Majesty's Revenue and Customs will aspire when dealing with people in the exercise of their functions.
- (3) The Commissioners must—
  - (a) regularly review the Charter, and
  - (b) publish revisions, or revised versions, of it when they consider it appropriate to do so.
- (4) The Commissioners must, at least once every year, make a report reviewing the extent to which Her Majesty's Revenue and Customs have demonstrated the standards of behaviour and values included in the Charter.]

#### **Textual Amendments**

**F1** S. 16A inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), s. 92(1) (with s. 92(2))

**Status:**

Point in time view as at 21/07/2009.

**Changes to legislation:**

Commissioners for Revenue and Customs Act 2005, Section 16A is up to date with all changes known to be in force on or before 10 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.