



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Money and property

46 Accounts

- (1) The Commissioners shall provide to the Comptroller and Auditor General, in such form as the Treasury shall direct, a daily account of—
 - (a) the amount of revenue received, and
 - (b) the disposal of revenue received.
- (2) The Commissioners shall provide to the Comptroller and Auditor General, in such form and at such times as the Treasury shall direct, an account of liabilities satisfied by the acceptance of property in satisfaction of tax under—
 - (a) section 230 of the Inheritance Tax Act 1984 (c. 51), or
 - (b) any other enactment.