



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

6 Officers' initial functions

- (1) A function conferred by an enactment (in whatever terms) on any of the persons listed in subsection (2) shall by virtue of this subsection vest in an officer of Revenue and Customs.
- (2) Those persons are—
 - (a) an officer as defined by section 1(1) of the Customs and Excise Management Act 1979 (c. 2),
 - (b) a person acting under the authority of the Commissioners of Customs and Excise,
 - (c) an officer of the Commissioners of Customs and Excise,
 - (d) a customs officer,
 - (e) an officer of customs,
 - (f) a customs and excise officer,
 - (g) an officer of customs and excise, and
 - (h) a collector of customs and excise.
- (3) This section is subject to sections 7 and 35.