

**2005 No. 1131**

**REVENUE AND CUSTOMS**

**The Orders for the Delivery of Documents (Procedure)  
(Amendment) Regulations 2005**

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| <i>Made</i> - - - -                     | <i>8th April 2005</i>  |
| <i>Laid before the House of Commons</i> | <i>8th April 2005</i>  |
| <i>Coming into force</i> - -            | <i>18th April 2005</i> |

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by paragraph 2(2) of Schedule 1AA to the Taxes Management Act 1970(a), make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Orders for the Delivery of Documents (Procedure) (Amendment) Regulations 2005 and shall come into force on 18th April 2005.

**Amendment of the Orders for the Delivery of Documents (Procedure) Regulations 2000**

2. Amend the Orders for the Delivery of Documents (Procedure) Regulations 2000(b) as follows.

3. In regulation 2 (interpretation)—

- (a) omit the definition of “the Board”; and
- (b) after the definition of “the appropriate judicial authority” insert—  
““the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;”.

4. In regulation 3 (approval of decision to apply for an order under Schedule 1AA to the Taxes Management Act 1970)—

- (a) for “the Board” substitute “Her Majesty’s Revenue and Customs”;
- (b) in paragraph (a) for “the Cross-Cutting Policy branch of the Inland Revenue” substitute “the Cross-Cutting Policy branch of Her Majesty’s Revenue and Customs”;
- (c) in paragraph (b) for “the Special Compliance Office of the Inland Revenue” substitute “the Special Compliance Office of Her Majesty’s Revenue and Customs”.

5. In regulation 6 (complying with an order) for “an officer of the Board”, in each place where those words occur, substitute “an officer of Revenue and Customs”.

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(a) 1970 c. 9. Schedule 1AA was inserted by Schedule 39 to the Finance Act 2000 (c. 17).  
(b) S.I. 2000/2875.

6. In regulation 7 (resolution of disputes as to legal privilege) for “the Board”, in each place where those words occur, substitute “the Commissioners”.

*Ann Chant  
Helen Ghosh*

8th April 2005

Two of the Commissioners of Inland Revenue

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Orders for the Delivery of Documents (Procedure) Regulations 2000 (S.I. 2000/2875) in consequence of the transfer of the functions of the Board of Inland Revenue to Her Majesty’s Revenue and Customs by the Commissioners for Revenue and Customs Act 2005 (c.11).

Regulation 1 provides for the citation and commencement of these Regulations.

Regulation 2 introduces the amendments to the 2000 Regulations.

Regulations 3 to 6 make appropriate amendments to the 2000 Regulations to reflect the transfer of functions from the Board of Inland Revenue to Her Majesty’s Revenue and Customs.

These Regulations do not impose new costs on business.

**£3.00**

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Stationery Office and Queen’s Printer of Acts of Parliament.

E0779 4/2005 150779T 19585

ISBN 0-11-072802-5



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