

2007 No. 881

INCOME TAX

**The Orders for the Delivery of Documents (Procedure)
(Amendment) Regulations 2007**

<i>Made</i> - - - -	<i>15th March 2007</i>
<i>Laid before Parliament</i>	<i>19th March 2007</i>
<i>Coming into force</i> - -	<i>9th April 2007</i>

The Commissioners of Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 2(2) of Schedule 1AA of the Taxes Management Act 1970(a) and now exercisable by them(b):

Citation and commencement

1. These Regulations may be cited as the Orders for the Delivery of Documents (Procedure) (Amendment) Regulations 2007 and shall come into force on 9th April 2007.

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

2. In the Orders for the Delivery of Documents (Procedure) Regulations 2000(c) for regulation 3 substitute—

“Approval of decision to apply for an order

3 Before the hearing of an application for an order, an officer of Her Majesty’s Revenue and Customs who is a member of the Senior Civil Service in the Criminal Investigation Directorate must approve in writing the decision to apply for that order.”.

Paul Gray
Mike Eland

15th March 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) 1970 c. 9; Schedule 1AA was inserted by Schedule 39 to the Finance Act 2000 (c. 17).
(b) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty’s Revenue and Customs.
(c) S.I. 2000/2875, amended by S.I. 2005/1131.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Orders for the Delivery of Documents (Procedure) Regulations 2000 (SI 2000/2875) in consequence of the internal changes to the structure of Her Majesty's Revenue and Customs. They substitute regulation 3 of the 2000 Regulations to provide that an officer of Her Majesty's Revenue and Customs who is a member of the Senior Civil Service in the Criminal Investigation Directorate must approve an application for an order under Schedule 1AA of the Taxes Management Act 1970 (c. 9).

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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