



# Commissioners for Revenue and Customs Act 2005

## CHAPTER 11

### COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

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- 16 Payment in lieu of tax reliefs, in so far as...
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- 18 Petroleum revenue tax.
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- 21 Stamp duty.
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- 30 Valuation of property.
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#### Part 1 — GENERAL

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*Wireless Telegraphy Act 2006 (c. 36)*

1 .....

*Taxes Management Act 1970 (c. 9)*

2 General

3 Section 113(3) of that Act (form of documents) shall have...

*Customs and Excise Management Act 1979 (c. 2)*

4 Section 8(2) and (3) of the Customs and Excise Management...

5 (1) Section 11 of that Act (assistance to be rendered...

6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.)...

*Police and Criminal Evidence Act 1984 (c. 60)*

7 General

*Finance Act 1985 (c. 54)*

8 Section 10 of the Finance Act 1985 (computer records &c.)...

*Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))*

9 General

*Finance Act 1998 (c. 36)*

10 In section 163(1) of the Finance Act 1998 (adoption of...

*Regulation of Investigatory Powers Act 2000 (c. 23)*

11 .....

*Finance Act 2002 (c. 23)*

12 General

...

13 .....

13A .....

*Crime (International Co-operation) Act 2003 (c. 32)*

14 General

Part 2 — USE OF INFORMATION

*Teaching and Higher Education Act 1998 (c. 30)*

15 The Commissioners may supply information in accordance with section 24...

*Employment Relations Act 1999 (c. 26)*

16 The Commissioners may supply information in accordance with section 39...

*Immigration and Asylum Act 1999 (c. 33)*

- 17 The Commissioners may supply information under section 20 of the...

*Financial Services and Markets Act 2000 (c. 8)*

- 18 The Commissioners may supply information in accordance with section 350...

*Terrorism Act 2000 (c. 11)*

- 19 Information may be supplied in accordance with paragraph 4(2) of...

*Nationality, Immigration and Asylum Act 2002 (c. 41)*

- 20 The Commissioners may supply information to the Secretary of State...

SCHEDULE 3 — Revenue and Customs Prosecutions Office

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2 Revenue and Customs Prosecutions Office

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- 3 Revenue and Customs Prosecutions Office  
4 Revenue and Customs Prosecutions Office  
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- 6 Revenue and Customs Prosecutions Office

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*Status*

- 8 Revenue and Customs Prosecutions Office

SCHEDULE 4 — Consequential Amendments, &c.

*Harbours, Docks, and Piers Clauses Act 1847 (c. 27)*

- 1 In section 14 of the Harbours, Docks and Piers Clauses...

*Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)*

- 2 In Schedule (B) to the Public Revenue and Consolidated Fund...

*Exchequer and Audit Departments Act 1866 (c. 39)*

- 3 In section 10 of the Exchequer and Audit Departments Act...

*Game Laws Amendment (Scotland) Act 1877 (c. 28)*

- 4 In section 11 of the Game Laws Amendment (Scotland) Act...

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*Inland Revenue Regulation Act 1890 (c. 21)*

- 5 The Inland Revenue Regulation Act 1890 shall cease to have...

*Public Accounts and Charges Act 1891 (c. 24)*

- 6 The Public Accounts and Charges Act 1891 (the only extant...

*Judicial Pensions Act (Northern Ireland) 1951 (c. 20 (N.I.))*

- 7 In paragraph 6(3) of Schedule 2A to the Judicial Pensions...

*County Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))*

- 8 In paragraph 6(3) of Schedule 2A to the County Courts...

*Resident Magistrates' Pensions Act (Northern Ireland) 1960 (c. 2 (N.I.))*

- 9 In paragraph 6(3) of Schedule 3 to the Resident Magistrates'...

*Parliamentary Commissioner Act 1967 (c. 13)*

- 10 In Schedule 2 to the Parliamentary Commissioner Act 1967  
(departments...

*Taxes Management Act 1970 (c. 9)*

- 11 The Taxes Management Act 1970 shall be amended as follows...  
12 For section 1 (taxes for which Inland Revenue responsible) substitute  
—...  
13 Section 6(3) and (4) and Parts II and III of...  
14 Section 111(2) (valuation: obstruction) shall cease to have effect.  
15 In Part I of Schedule 1 (declarations: general and special...

*Finance Act 1972 (c. 41)*

- 16 Section 127 of the Finance Act 1972 (exchange of information...

*Biological Weapons Act 1974 (c. 6)*

- 17 In section 1B of the Biological Weapons Act 1974 (Customs...

*Health and Safety at Work etc. Act 1974 (c. 37)*

- 18 (1) Section 27A of the Health and Safety at Work...

*Health and Safety at Work (Northern Ireland) Order 1978 (S.I. 1978/1039 (N.I. 9))*

- 19 (1) Article 29A of the Health and Safety at Work...

*Customs and Excise Management Act 1979 (c. 2)*

- 20 The Customs and Excise Management Act 1979 shall be amended...  
21 The following provisions shall cease to have effect—  
22 In section 1(1) (interpretation)— (a) for the definition of “assigned...  
23 In section 145 (institution of proceedings)— (a) in subsection (1),...  
24 In section 146A(7) (time limits), for the words from “means”...  
25 .....  
26 In section 152(a) (power to compound offences, &c.) for “compound...

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- 27 For section 155(1), substitute— “ An officer of Revenue and...  
 28 In section 171 (offences and penalties) after subsection (4) (offence...

*Judicial Pensions Act 1981 (c. 20)*

- 29 In paragraph 6(3) of Schedule 1A to the Judicial Pensions...

*Police and Criminal Evidence Act 1984 (c. 60)*

- 30 Sections 37 to 37B of the Police and Criminal Evidence...  
 31 Section 114(4) of the Police and Criminal Evidence Act 1984...

*Debtors (Scotland) Act 1987 (c. 18)*

- 32 The Debtors (Scotland) Act 1987 shall be amended as follows....  
 33 In section 1(5)(d) (cases where time to pay directions not...  
 34 In section 5(4)(d) (cases where time to pay orders not...

*Criminal Justice Act 1987 (c. 38)*

- 35 (1) In section 3(1) and (2) of the Criminal Justice...

*Consumer Protection Act 1987 (c. 43)*

- 36 (1) Section 37 of the Consumer Protection Act 1987 (disclosure...

*Income and Corporation Taxes Act 1988 (c. 1)*

- 37 In section 816 of the Income and Corporation Taxes Act...

*Copyright, Designs and Patents Act 1988 (c. 48)*

- 38 Section 112(5) of the Copyright, Designs and Patents Act 1988...

*Finance Act 1989 (c. 26)*

- 39 After section 182(10) of the Finance Act 1989 (disclosure) insert—...

*Police and Criminal Evidence (Northern Ireland) Order 1989 (SI 1989/1341 (N.I. 12))*

- 40 Article 85(3) of the Police and Criminal Evidence (Northern Ireland)...

*Criminal Justice (International Co-operation) Act 1990 (c. 5)*

- 41 In section 21(2)(a) of the Criminal Justice (International Co-operation) Act...

*Child Support Act 1991 (c. 48)*

- 42 In Schedule 2 to the Child Support Act 1991 (provision...

*Social Security Contributions and Benefits Act 1992 (c. 4)*

- 43 In section 171 of the Social Security Contributions and Benefits...

*Social Security Administration Act 1992 (c. 5)*

- 44 The Social Security Administration Act 1992 shall be amended as...  
 45 In section 122ZA (disclosure of tax information)—

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- 46 In section 122AA (disclosure of contributions information)—  
 47 For section 161(1) (the National Insurance Fund) substitute—
- Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*
- 48 In section 167(1) of the Social Security Contributions and Benefits...
- Social Security Administration (Northern Ireland) Act 1992 (c. 8)*
- 49 .....  
 50 In section 116AA of the Social Security Administration (Northern Ireland)...
- Pension Schemes Act 1993 (c. 48)*
- 51 In section 158 of the Pension Schemes Act 1993 (disclosure)...
- Pension Schemes (Northern Ireland) Act 1993 (c. 49)*
- 52 In section 154 of the Pension Schemes (Northern Ireland) Act...
- Finance Act 1994 (c. 9)*
- 53 In Schedule 7 to the Finance Act 1994 (insurance premium...
- Value Added Tax Act 1994 (c. 23)*
- 54 The Value Added Tax Act 1994 shall be amended as...  
 55 In Schedule 3B (supply of electronic services in member States)...  
 56 In Schedule 11 (administration, &c.) for paragraph 1 substitute— The Commissioners for Her Majesty’s Revenue and Customs shall be...
- Trade Marks Act 1994 (c. 26)*
- 57 Section 90(5) of the Trade Marks Act 1994 (destination of...  
 58 (1) In section 91 of that Act (disclosure by Commissioners...
- Drug Trafficking Act 1994 (c. 37)*
- 59 In section 60 of the Drug Trafficking Act 1994 (prosecution...
- Finance Act 1995 (c. 4)*
- 60 Section 158 of the Finance Act 1995 (amendment of the...
- Merchant Shipping Act 1995 (c. 21)*
- 61 Section 303 of the Merchant Shipping Act 1995 (expenses of...
- Criminal Appeal Act 1995 (c. 35)*
- 62 For section 22(4)(e) and (f) of the Criminal Appeal Act...
- Criminal Law (Consolidation) (Scotland) Act 1995 (c. 39)*
- 63 (1) Section 30 of the Criminal Law (Consolidation) (Scotland) Act...



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*Chemical Weapons Act 1996 (c. 6)*

64 In section 30A of the Chemical Weapons Act 1996 (prosecutions...

*Finance Act 1996 (c. 8)*

65 In Schedule 5 to the Finance Act 1996 (landfill tax)...

*Landmines Act 1998 (c. 33)*

66 In section 21 of the Landmines Act 1998 (Customs and...

*Finance Act 1998 (c. 36)*

67 Section 145 of the Finance Act 1998 (accounting for property...  
68 Schedule 18 to that Act (company tax returns &c.) shall...

*Crime and Disorder Act 1998 (c. 37)*

69 In section 51B(9) of the Crime and Disorder Act 1998...

*Scotland Act 1998 (c. 46)*

70 The Scotland Act 1998 shall be amended as follows.  
71 In section 77 (accounting for additional Scottish tax)—  
72 Section 78(8) (tax reduction: destination of receipts) shall cease to...

*Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)*

73 The Social Security Contributions (Transfer of Functions etc.) Act  
1999...  
74 For section 3(1) to (5) (management of contributions) substitute—  
75 Section 7 (use of information) shall cease to have effect....

*Finance Act 1999 (c. 16)*

76 In section 135(2) of the Finance Act 1999 (lending to...

*Crown Prosecution Service Inspectorate Act 2000 (c. 10)*

77 At the end of section 2 of the Crown Prosecution...

*Terrorism Act 2000 (c. 11)*

78 In section 121 of the Terrorism Act 2000 (interpretation) for...

*Finance Act 2000 (c. 17)*

79 The Finance Act 2000 shall be amended as follows.  
80 Section 148(2) (use of minimum wage information) shall cease to...  
81 In Schedule 6 (climate change levy) paragraph 140 (destination of...

*Capital Allowances Act 2001 (c. 2)*

82 The Capital Allowances Act 2001 shall be amended as follows...  
83 (1) For “the Inland Revenue”, wherever that expression appears,  
substitute...  
84 In section 51 (disclosure) — (a) in subsection (1), for...  
85 Section 576 (meaning of “the Inland Revenue”, &c) shall cease...

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86 In Part 2 of Schedule 1— (a) the entry for...

*Anti-terrorism, Crime and Security Act 2001 (c. 24)*

87 In section 53 of the Anti-terrorism, Crime and Security Act...

*Tax Credits Act 2002 (c. 21)*

88 For section 2 of the Tax Credits Act 2002 (functions...

89 Section 40(1)(a) of that Act (annual reports) shall cease to...

90 For section 53 of that Act, substitute— General functions of...

91 Paragraph 2 of Schedule 5 to that Act (use and...

92 To the extent that the Tax Credits Act 1999 (c....

*Employment Act 2002 (c. 22)*

93 Section 5 of the Employment Act 2002 (functions of Inland...

*Finance Act 2002 (c. 23)*

94 The Finance Act 2002 shall be amended as follows.

95 (1) In section 135 (requirement to use electronic communications)—

96 In Schedule 13 (tax relief for expenditure on vaccine research,...

*Proceeds of Crime Act 2002 (c. 29)*

97 In section 72(9) of the Proceeds of Crime Act 2002...

98 In section 436 of that Act (disclosure of information to...

99 In section 451 of that Act (Customs and Excise prosecutions)—...

100 In Schedule 8 to that Act (declarations) for “an offence...

*Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

101 The Income Tax (Earnings and Pensions) Act 2003 shall be...

102 (1) For the expression “the Inland Revenue”, wherever it appears,...

103 (1) In the following provisions for “they” or “them” in...

104 In section 43(1) for “the Board’s decision” substitute “ the...

105 In section 58(3) for “are” substitute “ is ”.

106 In section 65— (a) in subsection (3) for “are” substitute...

107 In section 79(2) for “are” substitute “ is ”.

108 In section 96— (a) in subsection (2) for “are” substitute...

109 In section 179(3) for “the Inland Revenue are” substitute “... ”.

110 In section 183(1)(a) for “require” substitute “ requires ”.

111 In section 312(5) for “have” substitute “ has ”.

112 In section 344(3) for “are satisfied” substitute “ is satisfied... ”.

113 In section 392(4) and (5) for “are satisfied” substitute “... ”.

114 In section 511(2)— (a) in paragraph (a) for “are” substitute...

115 In section 514(2)— (a) in paragraph (a) for “are” substitute...

116 In section 647(3)(b) for “is” substitute “ are ”.

117 In section 684, in paragraph 8 of the list of...

118 In section 715(3)(b) for “Inland Revenue’s refusal to approve” substitute...

119 Section 720 (meaning of “Inland Revenue”, &c) shall cease to...

120 In Part 2 of Schedule 1, omit the entries for...

121 In Schedule 2— (a) in paragraph 81—

122 In Schedule 3— (a) in paragraph 40—

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- 123 In Schedule 4— (a) in paragraph 28—  
 124 In Schedule 5— (a) in paragraph 46—

*Finance Act 2003 (c. 14)*

- 125 The Finance Act 2003 shall be amended as follows.  
 126 In section 129(6) (relief for certain leases) for “section 10...  
 127 In section 130(6) (registered social landlords: treatment of certain leases)...

*Dealing in Cultural Objects (Offences) Act 2003 (c. 27)*

- 128 In section 4 of the Dealing in Cultural Objects (Offences)...

*Criminal Justice Act 2003 (c. 44)*

- 129 In section 27 of the Criminal Justice Act 2003 (interpretation)—...  
 130 In section 29 of that Act (new method of instituting...

*Income Tax (Trading and Other Income) Act 2005 (c. 5)*

- 131 The Income Tax (Trading and Other Income) Act 2005 shall...  
 132 (1) For the expression “the Inland Revenue”, wherever it appears,...  
 133 (1) In section 75(5)— (a) for “have” substitute “ has...  
 134 (1) In section 878(1), omit the definitions of “the Board...

SCHEDULE 5 — Repeals

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**Changes and effects yet to be applied to :**

- s. 5(1) word inserted by [2012 c. 5 Sch. 3 para. 20](#)
- s. 5(1)(c) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 13(3) modified by [S.I. 2019/1307 reg. 4\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). This S.I. is revoked (25.10.2019) by S.I. 2019/1380, regs. 1, 2)
- s. 14(2) modified by [S.I. 2019/1307 reg. 4\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). This S.I. is revoked (25.10.2019) by S.I. 2019/1380, regs. 1, 2)
- s. 44(3) word inserted by [2012 c. 5 Sch. 3 para. 21](#)
- s. 44(3)(b) omitted by [2012 c. 11 Sch. 2 para. 3\(2\)](#)
- s. 44(3)(d) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 54(4)(f) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 1 para. 4 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 1 para. 31 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 2 para. 13A substituted by [2009 c. 26 Sch. 7 para. 116](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 7 para. 116 omitted (17.7.2013) without ever being in force by virtue of 2013 c. 29, Sch. 48 para. 24)
- Sch. 2 para. 15 words substituted by [2017 c. 29 s. 87\(4\)](#)
- Sch. 4 para. 70-72 omitted by [2012 c. 11 Sch. 2 para. 3\(3\)](#)
- Sch. 4 para. 129 omitted by [2022 c. 32 Sch. 11 para. 38\(1\)\(a\)](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)