



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Exercise of functions

11 Treasury directions

In the exercise of their functions the Commissioners shall comply with any directions of a general nature given to them by the Treasury.

Commencement Information

11 S. 11 in force at 7.4.2005 by [S.I. 2005/1126, art. 2\(1\)](#)

12 Commissioners' arrangements

- (1) The Commissioners shall make arrangements for—
 - (a) the conduct of their proceedings, and
 - (b) the conduct of the proceedings of any committee established by them.
- (2) Arrangements under subsection (1) may, in particular—
 - (a) make provision for a quorum at meetings;
 - (b) provide that a function of the Commissioners—
 - (i) may be exercised by two Commissioners, or
 - (ii) may be exercised by a specified number of Commissioners (greater than two).
- (3) A decision to make arrangements under subsection (1) must be taken with the agreement of more than half of the Commissioners holding office at the time.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Exercise of functions is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I2 S. 12 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

13 Exercise of Commissioners' functions by officers

- (1) An officer of Revenue and Customs may exercise any function of the Commissioners.
- (2) But subsection (1)—
 - (a) does not apply to the functions specified in subsection (3), and
 - (b) is subject to directions under section 2(3) and arrangements under section 12.
- (3) The non-delegable functions mentioned in subsection (2)(a) are—
 - (a) making, by statutory instrument, regulations, rules or an order,
 - ^{F1}(b)
 - ^{F1}(c)
 - (d) giving instructions for the disclosure of information under section 20(1)(a), except that an officer of Revenue and Customs may give an instruction under section 20(1)(a) authorising disclosure of specified information relating to—
 - (i) one or more specified persons,
 - (ii) one or more specified transactions, or
 - (iii) specified goods.

Textual Amendments

F1 S. 13(3)(b)(c) repealed (1.12.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(5)(5), [Sch. 22 para. 17\(a\)](#), [27 Pt. 5\(1\)](#); [S.I. 2007/3166](#), [art. 3\(a\)](#)

Commencement Information

I3 S. 13 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

14 Delegation

- (1) Arrangements under section 12 may, in particular, enable the Commissioners, or a number of Commissioners acting in accordance with arrangements by virtue of section 12(2)(b), to delegate a function of the Commissioners, other than a function specified in subsection (2) below—
 - (a) to a single Commissioner,
 - (b) to a committee established by the Commissioners (which may include persons who are neither Commissioners nor staff of the Commissioners nor officers of Revenue and Customs), or
 - (c) to any other person.
- (2) The non-delegable functions mentioned in subsection (1) are—
 - (a) making, by statutory instrument, regulations, rules or an order,
 - ^{F2}(b)
 - ^{F2}(c)

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- (3) The Commissioners may not delegate the function under section 20(1)(a) except to a single Commissioner.
- (4) The delegation of a function by virtue of subsection (1) by the Commissioners or a number of Commissioners—
 - (a) shall not prevent the exercise of the function by the Commissioners or those Commissioners, and
 - (b) shall not, subject to express provision to the contrary in directions under section 2(3) or arrangements under section 12, prevent the exercise of the function by an officer of Revenue and Customs.
- (5) Where the Commissioners or a number of Commissioners delegate a function to a person by virtue of subsection (1)(c)—
 - (a) the Commissioners or those Commissioners shall monitor the exercise of the function by that person, and
 - (b) in the exercise of the function the delegate shall comply with any directions of the Commissioners or of those Commissioners.

Textual Amendments

- F2** S. 14(2)(b)(c) repealed (1.12.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(5)(5), Sch. 22 para. 17(b), **27 Pt. 5(1)**; [S.I. 2007/3166](#), art. 3(a)
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Commencement Information

- I4** S. 14 in force at 7.4.2005 by [S.I. 2005/1126](#), art. 2(1)

15 [^{F3}Agency: Scotland, Northern Ireland and Wales]

- (1) For the purposes of section 93 of the Scotland Act 1998 (c. 46) (agency)—
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (2) For the purposes of section 28 of the Northern Ireland Act 1998 (c. 47) (agency)—
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- [^{F4}(3) For the purposes of section 83 of the Government of Wales Act 2006 (agency arrangements)—
 - (a) the Commissioners are to be treated as a relevant authority, and
 - (b) the officers of Revenue and Customs are to be treated as a relevant authority.]

Textual Amendments

- F3** S. 15 heading substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), ss. 7(4), 29(2)(b), (3)
F4 S. 15(3) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), ss. 7(3), 29(2)(b), (3)
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Commencement Information

- I5** S. 15 in force at 7.4.2005 by [S.I. 2005/1126](#), art. 2(1)

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16 Restrictions, &c.

Part 1 of Schedule 2 (which restricts, or makes other provision in connection with, the exercise of certain functions) shall have effect.

Commencement Information

I6 S. 16 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

[^{F5}16A Charter of standards and values

- (1) The Commissioners must prepare a Charter.
- (2) The Charter must include standards of behaviour and values to which Her Majesty's Revenue and Customs will aspire when dealing with people in the exercise of their functions.
- (3) The Commissioners must—
 - (a) regularly review the Charter, and
 - (b) publish revisions, or revised versions, of it when they consider it appropriate to do so.
- (4) The Commissioners must, at least once every year, make a report reviewing the extent to which Her Majesty's Revenue and Customs have demonstrated the standards of behaviour and values included in the Charter.]

Textual Amendments

F5 [S. 16A](#) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 92\(1\)](#) (with [s. 92\(2\)](#))

Changes to legislation:

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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](#)