



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Money and property

43 Expenditure

Expenditure of the Commissioners in connection with the exercise of their functions shall be paid out of money provided by Parliament.

Commencement Information

II S. 43 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

44 Payment into Consolidated Fund

- (1) The Commissioners shall pay money received in the exercise of their functions into the Consolidated Fund—
- (a) at such times and in such manner as the Treasury directs,
 - (b) with the exception of receipts specified in subsection (2), and
 - (c) after deduction of the disbursements specified in subsection (3).
- (2) The exceptions mentioned in subsection (1)(b) are—
- (a) contributions under Part I of the Social Security Contributions and Benefits Act 1992 (c. 4),
 - (b) contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
 - (c) any other sums payable, under or by virtue of an enactment, into the National Insurance Fund or the Northern Ireland National Insurance Fund,
- [^{F1}(ca) sums required by section 30A(15) of the Finance Act 1994 (air passenger duty: Northern Ireland long haul rates of duty) to be paid into the Consolidated Fund of Northern Ireland,]

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- (d) sums required under or by virtue of an enactment to be paid into the National Loans Fund,
 - (e) sums required to be paid to a Minister of the Crown^{F2} or other person] by virtue of an enactment relating to financial support for students,
 - ^{F3}(f)
 - (g) sums required under or by virtue of an enactment to be paid into the Scottish Consolidated Fund.
- (3) The disbursements mentioned in subsection (1)(c) are—
- (a) payments in connection with drawback, repayments and discounts,
 - (b) payments under section 77 of the Scotland Act 1998 (c. 46) (additional tax),
 - (c) payments under section 2 of the Isle of Man Act 1979 (c. 58) (Isle of Man share of common duties), and
 - (d) tax credits.
- (4) In subsection (3)(a) “repayments” includes—
- (a) payments in respect of actual or deemed credits relating to any tax or duty, and
 - (b) payments of interest (or repayment supplement) on—
 - (i) repayments, or
 - (ii) payments treated as repayments.

Textual Amendments

- F1** S. 44(2)(ca) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 14](#)
- F2** Words in s. 44(2)(e) inserted (21.7.2008) by [Sale of Student Loans Act 2008 \(c. 10\)](#), [ss. 6\(5\), 14](#) (with [s. 9\(5\)](#))
- F3** S. 44(2)(f) repealed (6.4.2009) by [Employment Act 2008 \(c. 24\)](#), [ss. 9\(5\), 22\(1\)\(a\)](#), [Sch. Pt. 2](#) (with [s. 9\(7\)](#)); [S.I. 2009/603](#), [art. 2](#) (with [art. 3Sch.](#))

Modifications etc. (not altering text)

- C1** S. 44 excluded by 1994 c. 23, Sch. 3BA para. 13 (17.7.2014) (as inserted (with effect in accordance with Sch. 22 paras. 23, 24 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 1](#))
- C2** S. 44 excluded by 1994 c. 23, Sch. 3B para. 15A (17.7.2014) (as inserted (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 7\(7\)](#))
- C3** S. 44 excluded (10.6.2021 for specified purposes) by 1994 c. 23, [Sch. 9ZE para. 15](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [s. 95\(6\)\(a\)](#), [Sch. 18 para. 6](#))
- C4** S. 44 excluded (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by 1994 c. 23, [Sch. 9ZD para. 15](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [s. 95\(6\)\(a\)](#), [Sch. 18 para. 6](#); [S.I. 2021/770](#), [regs. 3, 4](#) (with [regs. 5-7](#)))

Commencement Information

- I2** S. 44 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

45 Remuneration, &c.

- (1) The Commissioners shall be paid, out of money provided by Parliament, such remuneration, expenses and other allowances as may be determined by the Minister for the Civil Service.
- (2) The Commissioners may incur expenditure in respect of staff (whether in respect of remuneration, allowances, pensions, gratuities or otherwise).

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- (3) The Commissioners shall pay to the Minister for the Civil Service, at such times as the Minister may direct, such sums as the Minister may determine in respect of any increase attributable to this Act in the sums payable under the Superannuation Act 1972 (c. 11) out of money provided by Parliament.

Commencement Information

I3 S. 45 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

46 Accounts

- (1) The Commissioners shall provide to the Comptroller and Auditor General, in such form as the Treasury shall direct, a daily account of—
- (a) the amount of revenue received, and
 - (b) the disposal of revenue received.
- (2) The Commissioners shall provide to the Comptroller and Auditor General, in such form and at such times as the Treasury shall direct, an account of liabilities satisfied by the acceptance of property in satisfaction of tax under—
- (a) section 230 of the Inheritance Tax Act 1984 (c. 51), or
 - (b) any other enactment.

Commencement Information

I4 S. 46 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

47 Payment out of Consolidated Fund

- (1) This section applies if the Treasury think that the funds available to the Commissioners may be insufficient to make, under or by virtue of an enactment—
- (a) a payment into the National Insurance Fund,
 - (b) a payment into the Northern Ireland National Insurance Fund,
 - (c) a payment of a kind specified in section 44(2)(c) to (g), or
 - (d) a disbursement of a kind specified in section 44(3).
- (2) Where this section applies the Treasury may pay money to the Commissioners out of the Consolidated Fund to enable them to make a payment or disbursement.
- (3) This section applies whether or not the reason for a deficiency is or may be that an amount has been paid or retained on the basis of an estimate that has proved or may prove to be inaccurate.

Commencement Information

I5 S. 47 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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48 Transfer of property, &c.: general

- (1) Upon commencement the property, rights and liabilities of any of the old commissioners shall by virtue of this section vest in the new commissioners.
- (2) Anything done by, on behalf of or in relation to any of the old commissioners which has effect immediately before commencement shall continue to have effect as if done by, on behalf of or in relation to the new commissioners.
- (3) Anything (including any legal proceedings) which immediately before commencement is in the process of being done by, on behalf of or in relation to any of the old commissioners may be continued by, on behalf of or in relation to the new commissioners.
- (4) Upon commencement the property, rights and liabilities of any of the old officers shall by virtue of this section vest in the officers of Revenue and Customs.
- (5) Anything done by, on behalf of or in relation to any of the old officers which has effect immediately before commencement shall continue to have effect as if done by, on behalf of or in relation to an officer of Revenue and Customs.
- (6) Anything (including any legal proceedings) which immediately before commencement is in the process of being done by, on behalf of or in relation to any of the old officers may be continued by, on behalf of or in relation to an officer of Revenue and Customs.
- (7) So far as is necessary or appropriate in consequence of section 5 or the preceding provisions of this section, on and after commencement—
 - (a) a reference to any of the old commissioners in an agreement (whether written or not), instrument or other document shall be treated as a reference to the new commissioners, and
 - (b) a reference in an agreement (whether written or not), instrument or other document to any of the old officers shall be treated as a reference to an officer of Revenue and Customs.
- (8) This section shall operate in relation to property, rights or liabilities—
 - (a) whether or not they would otherwise be capable of being transferred,
 - (b) without any instrument or other formality being required, and
 - (c) irrespective of any requirement for consent that would otherwise apply.
- (9) In this section—

“commencement” means the time appointed under section 53 for the commencement of section 5,

“rights and liabilities” includes rights and liabilities relating to employment,

“the old commissioners” means—

 - (a) the Commissioners of Inland Revenue, and
 - (b) the Commissioners of Customs and Excise,

“the old officers” means any of the persons listed in section 6(2) or 7(3), and

“the new commissioners” means the Commissioners for Her Majesty’s Revenue and Customs.
- (10) This section is subject to section 49.

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Commencement Information

I6 [S. 48](#) in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

^{F4}**49** **Transfer of property, &c.: Prosecutions Office**

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Textual Amendments

F4 [S. 49](#) omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), [art. 1\(1\)](#), [Sch. 1 para. 13](#)

Commencement Information

I7 [S. 49](#) in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

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](#)