

EXPLANATORY NOTES

COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

INTRODUCTION

Background

OVERVIEW OF THE ACT

HM Revenue and Customs general (sections 1, 2, 4, 9, 11 to 14)

Functions and powers (sections 5 to 7 and 16 and Schedules 1 and 2, Part 1)

Power to transfer functions (section 8) and Agency functions (section 15)

Valuation Office (section 10)

Use of information (section 17 and Schedule 2, part 2)

Confidentiality and wrongful and public interest disclosure (sections 3 and 18 to 23)

Proceedings (sections 24 to 26)

Inspection and complaints (section 27 to 29)

Offences (sections 30 to 33)

Revenue and Customs Prosecutions Office (sections 34 to 42, 49 and Schedule 3)

Money (section 43 to 47)

Commencement (Section 53)

ANNEXES

COMMENTARY ON CLAUSES

Section 1: The Commissioners

Section 2: Officers of Revenue and Customs

Section 3: Declaration of confidentiality

Section 4: “Her Majesty’s Revenue and Customs”

Section 5: Commissioners' initial functions

These notes refer to the Commissioners for Revenue and Customs Act 2005 (c.11)

Sections 6 and 7 and Schedule 1: Transfer of officers' powers.

Example:

Section 6: Officers' initial functions

Section 7 and Schedule 1: Former Inland Revenue matters

Section 8: Power to transfer functions

Section 9: Ancillary powers

Section 10: The Valuation Office

Section 11: Treasury directions

Section 12: Commissioners' arrangements

Section 13: Exercise of Commissioners' functions by officers

Section 14: Delegation

Section 15: Agency: Scotland and Northern Ireland

Section 16: Restrictions, &c.

Section 17: Use of information

Section 18: Confidentiality

Section 19: Wrongful disclosure

Section 20: Public interest disclosure

Section 21: Disclosure to prosecuting authority

Section 22: Data protection, &c.

Section 23: Freedom of information

Section 24: Evidence

Section 25: Conduct of civil proceedings

Section 26: Rewards

Section 27: Inspection

Section 28: Complaints and misconduct: England and Wales

Section 29: Confidentiality, &c.

Section 30: Impersonation

Section 31: Obstruction

Section 32: Assault

These notes refer to the Commissioners for Revenue and Customs Act 2005 (c.11)

Section 33: Power of arrest

Section 34: The Revenue and Customs Prosecutions Office

Section 35: Functions

Section 36: Functions: supplemental

Section 37: Prosecutors

Section 38: Conduct of prosecutions on behalf of the Office

Section 39: Designation of non-legal staff

Section 40: Confidentiality

Section 41: Disclosure of information to Director of Revenue and Customs Prosecutions

Section 42: Inspection

Section 43: Expenditure

Section 44: Payment into Consolidated Fund

Section 45: Remuneration, &c.

Section 46: Accounts

Section 47: Payment out of Consolidated Fund

Section 48: Transfer of property &c.: general

Section 49: Transfer of property &c.: Prosecutions Office

Section 50: Consequential amendments, &c.

Section 52: Repeals and Schedule 5: Repeals

Section 56: Extent.

SCHEDULES

Schedule 1: Former Inland Revenue Matters.

Schedule 2: Functions of Commissioners and officers: Restrictions, &c.

PART 1 – GENERAL

PART 2 – USE OF INFORMATION

Schedule 3: Revenue and Customs Prosecutions Office (RCPO)

Schedule 4: Consequential amendments

COMMENCEMENT

HANSARD REFERENCES

These notes refer to the Commissioners for Revenue and Customs Act 2005 (c.11)

ANNEX A: TABLE OF PROVISIONS RELATING TO THE PREDECESSOR DEPARTMENTS

ANNEX B: LIST OF ABBREVIATIONS