Changes to legislation: Commissioners for Revenue and Customs Act 2005, Part 1 is up to date with all changes known to be in force on or before 27 January 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

# SCHEDULES

# SCHEDULE 2

FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &C.

# PART 1

**GENERAL** 

[F1Wireless Telegraphy Act 2006 (c. 36)]

Textu	al Amendments
F1	Sch. 2 para. 1 cross-heading substituted (8.2.2007) by Wireless Telegraphy Act 2006 (c. 36), s. 126(2) Sch. 7 para. 38(b)
<sup>2</sup> 1	
Textu	nal Amendments
F2	Sch. 2 para. 1 repealed (15.2.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), Sch. 12 para. 30(a), Sch. 14; S.I. 2008/219, art. 2(b)(d)(iii)
Com	mencement Information
I1	Sch. 2 para. 1 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)
	Taxes Management Act 1970 (c. 9)
F <sup>3</sup> 2	
Textu	nal Amendments
F3	Sch. 2 para. 2 omitted (with effect in accordance with Sch. 23 para. 65 of the amending Act) by virtue of Finance Act 2011 (c. 11), <b>Sch. 23 paras. 59</b> , 65(1)(a) (with Sch. 23 paras. 50, 65(1)(b))

3 Section 113(3) of that Act (form of documents) shall have effect only in connection with functions relating to matters to which section 7 above applies.

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#### **Commencement Information**

Sch. 2 para. 3 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

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

Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person 4 acting deemed to be proper officer) shall not apply to a person engaged in connection with a function relating to a matter to which section 7 above applies.

### **Commencement Information**

- Sch. 2 para. 4 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)
- 5 (1) Section 11 of that Act (assistance to be rendered by police, &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.
  - (2) A person may rely for the purposes of section 11 of that Act on a statement (written or oral) of an officer of Revenue and Customs that a function does not relate to a matter to which section 7 above applies.

### **Commencement Information**

- Sch. 2 para. 5 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)
- 6 Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.) of that Act shall not apply in relation to a declaration, document or statement in respect of a function relating to a matter to which section 7 above applies.

### **Commencement Information**

Sch. 2 para. 6 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

Police and Criminal Evidence Act 1984 (c. 60)

F47 

#### **Textual Amendments**

Sch. 2 para. 7 repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(1)(a)(5)(5), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

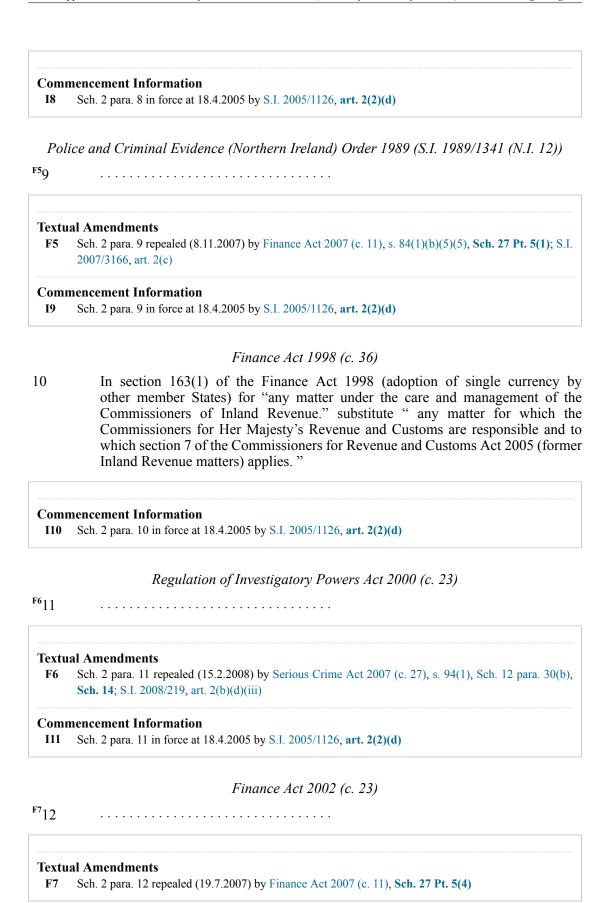
### **Commencement Information**

Sch. 2 para. 7 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

# Finance Act 1985 (c. 54)

Section 10 of the Finance Act 1985 (computer records &c.) shall not apply in connection with a function relating to a matter to which section 7 above applies.

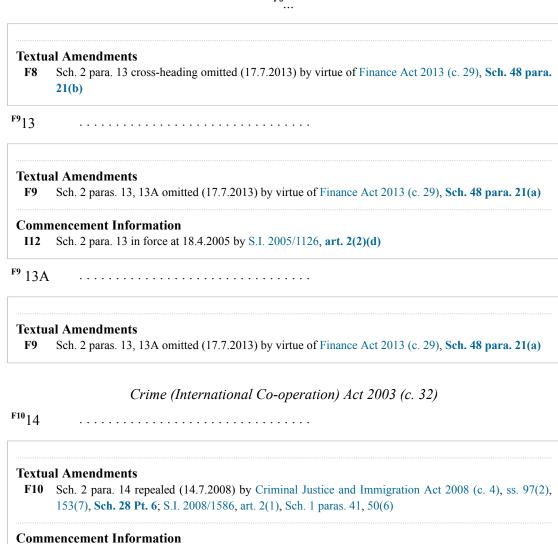
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F8 ...



Sch. 2 para. 14 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(d)

## **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