

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

[^{F1}Wireless Telegraphy Act 2006 (c. 36)]

Textual 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)

^{F2}₁

Textual 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- F2** Sch. 2 para. 1 repealed (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), Sch. 12 para. 30(a), [Sch. 14](#); S.I. 2008/219, art. 2(b)(d)(iii)

Commencement 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)

^{F3}₂

Textual 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 \(c. 11\)](#), [Sch. 23 paras. 59](#), 65(1)(a) (with [Sch. 23 paras. 50](#), 65(1)(b))

Commencement Information

- I2** Sch. 2 para. 2 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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
I3 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)

4 Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person 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
I4 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
I5 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
I6 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
F4 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
I7 Sch. 2 para. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 1985 (c. 54)

8 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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Commencement Information

I8 Sch. 2 para. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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

F59

Textual Amendments

F5 Sch. 2 para. 9 repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(1)(b)(5)(5), [Sch. 27 Pt. 5\(1\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)

Commencement Information

I9 Sch. 2 para. 9 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 1998 (c. 36)

10 In section 163(1) of the Finance Act 1998 (adoption of single currency by other member States) for “any matter under the care and management of the Commissioners of Inland Revenue.” substitute “ any matter for which the Commissioners for Her Majesty’s Revenue and Customs are responsible and to which section 7 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies. ”

Commencement Information

I10 Sch. 2 para. 10 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Regulation of Investigatory Powers Act 2000 (c. 23)

F611

Textual Amendments

F6 Sch. 2 para. 11 repealed (15.2.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 12 para. 30\(b\)](#), [Sch. 14](#); [S.I. 2008/219](#), [art. 2\(b\)\(d\)\(iii\)](#)

Commencement Information

I11 Sch. 2 para. 11 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

Finance Act 2002 (c. 23)

F712

Textual Amendments

F7 Sch. 2 para. 12 repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 5\(4\)](#)

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F8 ...

Textual Amendments
F8 Sch. 2 para. 13 cross-heading omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(b\)](#)

F9 13

Textual Amendments
F9 Sch. 2 paras. 13, 13A omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(a\)](#)

Commencement Information
I12 Sch. 2 para. 13 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

F9 13A

Textual Amendments
F9 Sch. 2 paras. 13, 13A omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 48 para. 21\(a\)](#)

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

F10 14

Textual Amendments
F10 Sch. 2 para. 14 repealed (14.7.2008) by [Criminal Justice and Immigration Act 2008 \(c. 4\)](#), ss. 97(2), 153(7), [Sch. 28 Pt. 6](#); [S.I. 2008/1586](#), art. 2(1), Sch. 1 paras. 41, 50(6)

Commencement Information
I13 Sch. 2 para. 14 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(d\)](#)

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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](#)