



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Functions

10 The Valuation Office

- (1) An officer of Revenue and Customs may provide a valuation of property—
 - (a) for a purpose relating to the functions of Her Majesty's Revenue and Customs, or
 - (b) at the request of any person who appears to the officer to be a public authority, or
 - (c) at the request of any other person if the officer is satisfied that the valuation is necessary or expedient in connection with—
 - (i) the exercise of a function of a public nature, or
 - (ii) the management of money or assets received from a person exercising functions of a public nature.
- (2) The Commissioners may charge a fee for the provision of a valuation under subsection (1)(b) or (c).
- (3) In this section a reference to providing valuations of property includes a reference to advising about matters appearing to an officer of Revenue and Customs to be connected to the valuation of property.

Commencement Information

II S. 10 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 10 is up to date with all changes known to be in force on or before 06 February 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.

[View outstanding changes](#)

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](#)