



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Exercise of functions*

#### 15 [F1 Agency: Scotland, Northern Ireland and Wales]

- (1) For the purposes of section 93 of the Scotland Act 1998 (c. 46) (agency)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
  - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (2) For the purposes of section 28 of the Northern Ireland Act 1998 (c. 47) (agency)—
- (a) the Commissioners shall be treated as a Minister of the Crown, and
  - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- [F2(3) For the purposes of section 83 of the Government of Wales Act 2006 (agency arrangements)—
- (a) the Commissioners are to be treated as a relevant authority, and
  - (b) the officers of Revenue and Customs are to be treated as a relevant authority.]

#### **Textual Amendments**

**F1** S. 15 heading substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), [ss. 7\(4\)](#), [29\(2\)\(b\)](#), (3)

**F2** S. 15(3) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), [ss. 7\(3\)](#), [29\(2\)\(b\)](#), (3)

#### **Commencement Information**

**I1** S. 15 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 15 is up to date with all changes known to be in force on or before 14 April 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](#)