



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Inspection and complaints

27 **Inspection**

- (1) The Treasury may make regulations conferring functions on Her Majesty's Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors in relation to—
- (a) the Commissioners for Her Majesty's Revenue and Customs, and
 - (b) officers of Revenue and Customs.
- (2) Regulations under subsection (1)—
- (a) may —
 - (i) in relation to Her Majesty's Inspectors of Constabulary, apply (with or without modification) or make provision similar to any provision of sections 54 to 56 of the Police Act 1996 (c. 16) (inspection);
 - (ii) in relation to the Scottish inspectors, apply (with or without modification) or make provision similar to any provision of [F1sections 71 to 73 of the Police and Fire Reform (Scotland) Act 2012] (inspection);
 - (iii) in relation to the Northern Ireland inspectors, apply (with or without modification) or make provision similar to any provision of section 41 or 42 of the Police (Northern Ireland) Act 1998 (c. 32) (inspection);
 - (b) may enable a Minister of the Crown or the Commissioners to require an inspection to be carried out;
 - (c) shall provide for a report of an inspection to be made and, subject to any exceptions required or permitted by the regulations, published;
 - (d) shall provide for an annual report by Her Majesty's Inspectors of Constabulary;

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 27 is up to date with all changes known to be in force on or before 26 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. (See end of Document for details) View outstanding changes

- (e) may make provision for payment by the Commissioners to or in respect of Her Majesty’s Inspectors of Constabulary, the Scottish inspectors or the Northern Ireland inspectors.
- (3) An inspection carried out by virtue of this section may not address a matter of a kind which the Comptroller and Auditor General may examine under section 6 of the National Audit Act 1983 (c. 44).
- (4) An inspection carried out by virtue of this section shall be carried out jointly by Her Majesty’s Inspectors of Constabulary and the Scottish inspectors—
 - (a) if it is carried out wholly in Scotland, or
 - (b) in a case where it is carried out partly in Scotland, to the extent that it is carried out there.
- (5) Regulations under subsection (1)—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) In this section—
 - (a) “the Scottish inspectors” means the inspectors of constabulary appointed under [^{F2}section 71(2) of the Police and Fire Reform (Scotland) Act 2012], and
 - (b) “the Northern Ireland inspectors” means the inspectors of constabulary appointed under section 41(1) of the Police (Northern Ireland) Act 1998.

Textual Amendments

- F1** Words in s. 27(2)(a)(ii) substituted (1.4.2013) by [The Police and Fire Reform \(Scotland\) Act 2012 \(Consequential Provisions and Modifications\) Order 2013 \(S.I. 2013/602\)](#), art. 1(2), [Sch. 2 para. 46\(a\)](#)
- F2** Words in s. 27(6)(a) substituted (1.4.2013) by [The Police and Fire Reform \(Scotland\) Act 2012 \(Consequential Provisions and Modifications\) Order 2013 \(S.I. 2013/602\)](#), art. 1(2), [Sch. 2 para. 46\(b\)](#)

Commencement Information

- I1** S. 27 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

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](#)