



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Offences

31 Obstruction

- (1) A person commits an offence if without reasonable excuse he obstructs—
 - (a) an officer of Revenue and Customs,
 - (b) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or
 - (c) a person assisting an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to—
 - (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 3 on the standard scale, or
 - (c) both.
- (3) In the application of this section to Scotland or Northern Ireland the reference in subsection (2)(a) to 51 weeks shall be taken as a reference to six months.

Modifications etc. (not altering text)

- C1** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 3(8)(e)**, 58(1) (with s. 36(4))
- C2** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 7(8)(g)**, 58(1) (with s. 36(4))
- C3** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 1(7)(d)**, 58(1) (with s. 36(4))
- C4** S. 31 modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009](#) (c. 11), **ss. 11(7)(f)**, 58(1) (with s. 36(4))

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 31 is up to date with all changes known to be in force on or before 13 March 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](#)

Commencement Information

II S. 31 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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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](#)