



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

General

51 Interpretation

(1) In this Act—

except where otherwise expressly provided, “enactment” includes—

- (a) an Act of the Scottish Parliament,
- (b) an instrument made under an Act of the Scottish Parliament,
- (ba) [^{F1}an Act of the National Assembly for Wales,
- (bb) an instrument made under an Act of the National Assembly for Wales,]
- (c) Northern Ireland legislation, and
- (d) an instrument made under Northern Ireland legislation,

“officer of Revenue and Customs” means a person appointed under section 2,
and

“revenue” has the meaning given by section 5(4).

(2) In this Act—

- (a) “function” means any power or duty (including a power or duty that is ancillary to another power or duty), and
- (b) a reference to the functions of the Commissioners or of officers of Revenue and Customs is a reference to the functions conferred—
 - (i) by or by virtue of this Act, or
 - (ii) by or by virtue of any enactment passed or made after the commencement of this Act.

[^{F2}(2A) But a reference to the functions of the Commissioners or of officers of Revenue and Customs does not include a function which—

- (a) is conferred on them by or by virtue of an Act of the Scottish Parliament or an instrument made under such an Act, and

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 51 is up to date with all changes known to be in force on or before 25 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](#)

(b) relates to a devolved tax within the meaning of the Scotland Act 1998.]

[^{F3}(2B) Nor does such a reference include a function which—

- (a) is conferred on the Commissioners or on officers of Revenue and Customs by or by virtue of an Act of the National Assembly for Wales or an instrument made under such an Act, and
- (b) relates to a devolved tax within the meaning of the Government of Wales Act 2006.]

(3) A reference in this Act, in an enactment amended by this Act or, subject to express provision to the contrary, in any future enactment, to responsibility for collection and management of revenue has the same meaning as references to responsibility for care and management of revenue in enactments passed before this Act.

(4) In this Act a reference to information acquired in connection with a matter includes a reference to information held in connection with that matter.

Textual Amendments

- F1** Words in s. 51(1) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 7(12)**, 29(2)(b), (3)
 - F2** S. 51(2A) inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), **ss. 24(6)**, 44(2)(b)
 - F3** S. 51(2B) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 7(13)**, 29(2)(b), (3)
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Commencement Information

- I1** S. 51 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](#)