



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

General

54 Transitional: general

- (1) In the application of section 5—
 - (a) a reference to responsibility before commencement of that section includes a reference to responsibility under an enactment passed or made, but not yet in force, before commencement, and
 - (b) a reference to a function vesting includes a reference to a function which is to vest under an enactment passed or made, but not yet in force, before commencement of that section.
- (2) In the application of section 6 or 7 a reference to a function conferred by an enactment includes a reference to a function conferred by an enactment passed or made, but not yet in force, before commencement of that section.
- (3) Where immediately before the commencement of section 6 a person holds appointment as a member of the staff of the Commissioners of Inland Revenue or of the Commissioners of Customs and Excise, his appointment shall have effect on commencement as if made by the Commissioners for Her Majesty's Revenue and Customs under section 2.
- (4) The following shall be treated as being included in the list in Schedule 1—
 - (a) development land tax,
 - (b) disabled person's tax credit,
 - (c) estate duty,
 - (d) the national defence contribution under Part III of the Finance Act 1937 (c. 54),
 - (e) the special tax on banking deposits under section 134 of the Finance Act 1981 (c. 35), and
 - (f) working families tax credit.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 54 is up to date with all changes known to be in force on or before 20 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](#)

- (5) The Treasury may by order made by statutory instrument add to the list in subsection (4) an item relating to a matter for which the Commissioners of Inland Revenue or a person listed in section 7(3) had responsibility before the commencement of section 5, if it appears to the Treasury that the law relating to that matter has lapsed or ceased to have effect but that transitional matters may continue to arise in respect of it.
- (6) An order under subsection (5)—
- (a) may include consequential, transitional or incidental provision,
 - (b) shall be made by statutory instrument, and
 - (c) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) A reference in this Act to anything done by, on behalf of or in relation to a specified person or class of person includes a reference to anything treated as if done by, on behalf of or in relation to that person by virtue of transitional provision of an enactment passed or made before this Act.

Commencement Information

II S. 54 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(j\)](#)

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 54(4)(f) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

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](#)