



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

General

55 Transitional: penalties

- (1) In relation to an offence under section 19 committed before [^{F1}2 May 2022] the reference in section 19(4)(b) to [^{F2}12 months][^{F2}the general limit in a magistrates' court] shall have effect as if it were a reference to six months.
- (2) In relation to an offence under section 21 committed before [^{F3}2 May 2022], the reference in section 21(6)(b) to [^{F4}12 months][^{F4}the general limit in a magistrates' court] shall have effect as if it were a reference to six months.
- (3) In relation to an offence under section 29 committed before [^{F5}2 May 2022] the reference in section 29(6)(b) to [^{F6}12 months][^{F6}the general limit in a magistrates' court] shall have effect as if it were a reference to six months.
- (4) In relation to an offence under section 30 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 30(2)(a) to 51 weeks shall have effect as if it were a reference to six months.
- (5) In relation to an offence under section 31 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 31(2)(a) to 51 weeks shall have effect as if it were a reference to one month.
- (6) In relation to an offence under section 32 committed before the commencement of section 281(4) and (5) of the Criminal Justice Act 2003 (51 week maximum term of sentences) the reference in section 32(2)(a) to 51 weeks shall have effect as if it were a reference to six months.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 55 is up to date with all changes known to be in force on or before 20 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

- (7) In relation to an offence under section 40 committed before [^{F7}2 May 2022] the reference in section 40(7)(b) to [^{F8}12 months][^{F8}the general limit in a magistrates' court] shall have effect as if it were a reference to six months.

Textual Amendments

- F1** Words in s. 55(1) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F2** Words in s. 55(1) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**
- F3** Words in s. 55(2) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F4** Words in s. 55(2) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**
- F5** Words in s. 55(3) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F6** Words in s. 55(3) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**
- F7** Words in s. 55(7) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F8** Words in s. 55(7) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**

Modifications etc. (not altering text)

- C1** S. 55(1) applied by [1995 c. 32, s. 12B\(2\)](#) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by [London Olympic Games and Paralympic Games Act 2006 \(c. 12\)](#), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); [S.I. 2007/1064](#), **art. 2(c)**)

Commencement Information

- I1** S. 55 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 55 is up to date with all changes known to be in force on or before 20 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.

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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](#)