



Borders, Citizenship and Immigration Act 2009

2009 CHAPTER 11

PART 1

BORDER FUNCTIONS

The Director of Border Revenue

7 Customs revenue functions of the Director

(1) The functions of the Commissioners for Her Majesty's Revenue and Customs that are exercisable in relation to customs revenue matters are exercisable by the Director of Border Revenue concurrently with the Commissioners.

(2) For the purposes of this Part, each of the following is a “customs revenue matter”—

- ^{F1}(a)
- (b) anti-dumping duty (within the meaning [^{F2}it has in Union customs legislation]);
- (c) countervailing duty (within the meaning [^{F3}it has in Union customs legislation]);
- (d) customs duties;
- (e) duties of excise other than—
 - ^{F4}(i)
 - (ii) bingo duty,
 - (iii) gaming duty,
 - (iv) general betting duty,
 - (v) lottery duty,
 - (vi) pool betting duty, ^{F5}...
 - (vii) remote gaming duty; [^{F6}and
 - (viii) machine games duty;]

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- (f) value added tax so far as relating to the export of goods from, or the import of goods into, the United Kingdom.
- (3) Subsection (1) does not apply to—
- (a) any function of making, by statutory instrument, any regulations, rules or an order;
 - (b) any function of issuing notices, directions or conditions that relate to value added tax and that apply generally to any person falling within their terms.
- (4) If a function is exercisable by the Commissioners—
- (a) in relation to a customs revenue matter, and
 - (b) in relation to any other matter,
- the function is exercisable by the Director in relation to the customs revenue matter only.
- (5) So far as is appropriate for the purposes of or in connection with this section, references to the Commissioners for Her Majesty's Revenue and Customs, or to Her Majesty's Revenue and Customs, in an enactment, instrument or document to which this section applies are to be construed as including a reference to the Director.
- (6) References in this section to functions of the Commissioners are to functions conferred by an enactment to which this section applies.
- (7) This section applies to—
- (a) an enactment passed or made before the end of the session in which this Act is passed,
 - [^{F7}(aa) sections 98 and 99 of the Energy Act 2013 (HMRC functions in relation to Office for Nuclear Regulation etc.),]^{F8} ...
 - [^{F9}(ab) Part 1 and sections 40A and 40B of the Taxation (Cross-border Trade) Act 2018, and]
 - (b) an instrument or document issued before the passing of this Act.
- (8) This includes—
- (a) section 5(1)(b) and (2)(b) of the Commissioners for Revenue and Customs Act 2005 (c. 11) (Commissioners' initial functions),
 - (b) section 9 of that Act (ancillary powers),
 - (c) section 24(1), (2), (3)(e) and (4) to (7) of that Act (evidence),
 - (d) section 25(1), (1A), (5) and (6) of that Act (conduct of civil proceedings),
 - (e) section 25A(2) of that Act (certificates of debt),
 - (f) section 26 of that Act (rewards),
 - (g) section 31 of that Act (obstruction), and
 - (h) section 33 of that Act (power of arrest) other than in its application to an offence under section 30 of that Act (impersonation),
- but does not include any other enactment contained in that Act.
- (9) In this Part “customs revenue function” means—
- (a) a function that is exercisable—
 - (i) by the Director by virtue of this section, or
 - (ii) by customs revenue officials by virtue of section 11,
 - (b) a function that is conferred on customs revenue officials or the Director by or by virtue of any of sections 22 to 24 (investigations and detention), or

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- (c) a function under [^{F10}[^{F11}assimilated] law, or Union customs legislation,] that is exercisable by the Director or customs revenue officials in relation to a customs revenue matter.

[^{F12}(10) In this section “Union customs legislation” has the meaning it has in Part 1 of the Taxation (Cross-border Trade) Act 2018.]

Textual Amendments

- F1** S. 7(2)(a) omitted (31.12.2020) by virtue of [The Immigration, Nationality and Asylum \(EU Exit\) Regulations 2019 \(S.I. 2019/745\)](#), regs. 1(2), [19\(3\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in s. 7(2)(b) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, [Sch. 7 para. 156\(2\)\(b\)](#) (as substituted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 1 para. 10(5)(a) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#))
- F3** Words in s. 7(2)(c) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, [Sch. 7 para. 156\(2\)\(a\)](#) (as substituted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 1 para. 10(5)(a) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#))
- F4** S. 7(2)(e)(i) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 58](#) (with [Sch. 24 para. 62](#))
- F5** Word in s. 7(2)(e)(vi) omitted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 49\(a\)](#)
- F6** S. 7(2)(e)(viii) and word inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 49\(b\)](#)
- F7** S. 7(7)(aa) inserted (1.4.2014) by [Energy Act 2013 \(c. 32\)](#), s. 156(1), [Sch. 12 para. 101\(3\)](#); S.I. 2014/251, art. 4
- F8** Word in s. 7(7)(aa) omitted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 156\(3\)\(a\)](#) (with savings and transitional provisions in S.I. 2020/1449, [reg. 3](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(a\)](#))
- F9** S. 7(7)(ab) inserted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 156\(3\)\(b\)](#) (as amended by 2020 c. 26, s. 11(1)(e), [Sch. 1 para. 10\(5\)\(b\)](#)) (with savings and transitional provisions in S.I. 2020/1449, [reg. 3](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(a\)](#))
- F10** Words in s. 7(9)(c) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, [Sch. 7 para. 156\(4\)](#) (as substituted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 1 para. 10(5)(c) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#))
- F11** Word in s. 7(9)(c) substituted (1.1.2024) by [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendment\) Regulations 2023 \(S.I. 2023/1424\)](#), reg. 1(2), [Sch. para. 69\(2\)\(b\)](#)
- F12** S. 7(10) inserted by 2018 c. 22, [Sch. 7 para. 156\(5\)](#) (as substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 1 para. 10(5)(c) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#))

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Changes and effects yet to be applied to :

- s. 7(2)(b)(c) omitted by [2018 c. 22 Sch. 7 para. 156\(2\)](#) (This amendment not applied to legislation.gov.uk. 2018 c. 22, Sch 7 para 156(2) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 1 para. 10(5)(a) (with Sch. 2 para. 7(7)-(9)))
- s. 7(9)(c) word inserted by [2018 c. 22 Sch. 7 para. 156\(4\)](#) (This amendment not applied to legislation.gov.uk. 2018 c. 22, Sch 7 para 156(4) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 1 para. 10(5)(c) (with Sch. 2 para. 7(7)-(9)))

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. 54A(3A)(3B) inserted by [2023 c. 37 s. 14](#)