

Commissioners for Revenue and Customs Bill

EXPLANATORY NOTES

Explanatory notes to the Bill, prepared by the Treasury, are published separately as Bill 3 – EN.

EUROPEAN CONVENTION ON HUMAN RIGHTS

Mr Chancellor of the Exchequer has made the following statement under section 19(1)(a) of the Human Rights Act 1998:

In my view the provisions of the Commissioners for Revenue and Customs Bill are compatible with the Convention rights.

Commissioners for Revenue and Customs Bill

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B I L L

TO

Make provision for the appointment of Commissioners to exercise functions presently vested in the Commissioners of Inland Revenue and the Commissioners of Customs and Excise; for the establishment of a Revenue and Customs Prosecutions Office; and for connected purposes.

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Commissioners and officers

1 The Commissioners

- (1) Her Majesty may by Letters Patent appoint Commissioners for Her Majesty's Revenue and Customs.
- (2) The Welsh title of the Commissioners shall be *Comisynwyr Cyllid a Thollau Ei Mawrhydi*. 5
- (3) A Commissioner—
 - (a) may resign by notice in writing to the Treasury, and
 - (b) otherwise, shall hold office in accordance with the terms and conditions of his appointment (which may include provision for dismissal). 10
- (4) In exercising their functions, the Commissioners act on behalf of the Crown.
- (5) Service as a Commissioner is service in the civil service of the State.

2 Officers of Revenue and Customs

- (1) The Commissioners may appoint staff, to be known as officers of Revenue and Customs. 15
- (2) A person shall hold and vacate office as an officer of Revenue and Customs in accordance with the terms of his appointment (which may include provision for dismissal).

- (3) An officer of Revenue and Customs shall comply with directions of the Commissioners (whether he is exercising a function conferred on officers of Revenue and Customs or exercising a function on behalf of the Commissioners). 5
- (4) Appointments under subsection (1) may be made only with the approval of the Minister for the Civil Service as to terms and conditions of service. 5
- (5) Service in the employment of the Commissioners is service in the civil service of the State.
- (6) In Schedule 1 to the Interpretation Act 1978 (c. 30) (defined expressions) at the appropriate place insert – 10
 ““Officer of Revenue and Customs” has the meaning given by section 2(1) of the Commissioners for Revenue and Customs Act 2005.”
- 3 “Her Majesty’s Revenue and Customs”**
- (1) The Commissioners and the officers of Revenue and Customs may together be referred to as Her Majesty’s Revenue and Customs. 15
- (2) The Welsh title of the Commissioners and the officers of Revenue and Customs together shall be *Cyllid a Thollau Ei Mawrhydi*.
- (3) In Schedule 1 to the Interpretation Act 1978 (defined expressions) at the appropriate place insert – 20
 ““Her Majesty’s Revenue and Customs” has the meaning given by section 3 of the Commissioners for Revenue and Customs Act 2005.”

Functions

4 Commissioners’ initial functions

- (1) The Commissioners shall be responsible for – 25
- (a) the collection and management of revenue for which the Commissioners of Inland Revenue were responsible before the commencement of this section, 25
- (b) the collection and management of revenue for which the Commissioners of Customs and Excise were responsible before the commencement of this section, and 30
- (c) the payment and management of tax credits for which the Commissioners of Inland Revenue were responsible before the commencement of this section.
- (2) The Commissioners shall also have all the other functions which before the commencement of this section vested in – 35
- (a) the Commissioners of Inland Revenue (or in a Commissioner), or
- (b) the Commissioners of Customs and Excise (or in a Commissioner).
- (3) This section is subject to section 31.
- (4) In this Act “revenue” includes taxes, duties and national insurance contributions. 40

5 Officers' initial functions

- (1) A function conferred by an enactment (in whatever terms) on any of the persons listed in subsection (2) shall by virtue of this subsection vest in an officer of Revenue and Customs.
- (2) Those persons are—
 - (a) an officer as defined by section 1(1) of the Customs and Excise Management Act 1979 (c. 2),
 - (b) a person acting under the authority of the Commissioners of Customs and Excise,
 - (c) an officer of the Commissioners of Customs and Excise, 10
 - (d) a customs officer,
 - (e) an officer of customs,
 - (f) a customs and excise officer,
 - (g) an officer of customs and excise, and
 - (h) a collector of customs and excise. 15
- (3) This section is subject to sections 6 and 31.

6 Former Inland Revenue matters

- (1) This section applies to the matters listed in Schedule 1.
- (2) A function conferred by an enactment (in whatever terms) on any of the persons specified in subsection (3) shall by virtue of this subsection vest in an officer of Revenue and Customs—
 - (a) if or in so far as it relates to a matter to which this section applies, and
 - (b) in so far as the officer is exercising a function (whether or not by virtue of paragraph (a)) which relates to a matter to which this section applies. 20
- (3) Those persons are—
 - (a) an officer of the Commissioners of Inland Revenue,
 - (b) an officer of the Board of Inland Revenue,
 - (c) an officer of inland revenue,
 - (d) a collector of Inland Revenue,
 - (e) an inspector of taxes, 30
 - (f) a collector of taxes,
 - (g) a person authorised to act as an inspector of taxes or collector of taxes for specific purposes,
 - (h) an officer having powers in relation to tax,
 - (i) a revenue official, 35
 - (j) a person employed in relation to Inland Revenue (or “the Inland Revenue”), and
 - (k) an Inland Revenue official.
- (4) In so far as an officer of Revenue and Customs is exercising a function which relates to a matter to which this section applies, section 5(1) shall not apply. 40
- (5) This section is subject to section 31.

7 Power to transfer functions

- (1) After section 5 of the Ministers of the Crown Act 1975 (c. 26) (transfer of

functions orders: supplemental) insert –

“5A The Commissioners for Her Majesty’s Revenue and Customs

- (1) The Commissioners for Her Majesty’s Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown. 5
- (2) The officers of Revenue and Customs shall be treated for the purposes of section 1(1)(a) and (c) as if they were a Minister of the Crown.
- (3) An Order in Council under this Act may not provide for the transfer of a function specified in section 4(1) of the Commissioners for Revenue and Customs Act 2005. 10
- (4) An Order in Council under section 1 above transferring a function to the Commissioners or to officers of Revenue and Customs –
 - (a) may restrict or prohibit the exercise of specified powers in relation to that function, and
 - (b) may provide that the function may be exercised only with the consent of a specified Minister of the Crown.” 15
- (2) For the purposes of sections 63 and 108 of the Scotland Act 1998 (c. 46) (transfer of functions) –
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown. 20
- (3) An Order in Council under section 63 or 108 of that Act –
 - (a) may not make provision about a function specified in section 4(1) of this Act, and
 - (b) if it transfers a function to the Commissioners or to officers of Revenue and Customs –
 - (i) may restrict or prohibit the exercise of specified powers in relation to that function, and
 - (ii) may provide that the function may be exercised only with the consent of a specified member of the Scottish Executive. 25
- (4) For the purposes of section 22 of and Schedule 3 to the Government of Wales Act 1998 (c. 38) (transfer of functions) –
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown. 30
- (5) An Order in Council under section 22 of that Act may not make provision about a function specified in section 4(1) of this Act. 35

8 Ancillary powers

- (1) The Commissioners may do anything which they think –
 - (a) necessary or expedient in connection with the exercise of their functions, or
 - (b) incidental or conducive to the exercise of their functions. 40
- (2) This section is subject to section 31.

9 The Valuation Office

- (1) An officer of Revenue and Customs may provide a valuation of property –
 - (a) for a purpose relating to the functions of Her Majesty’s Revenue and Customs, or
 - (b) at the request of any person who appears to the officer to be a public authority, or 5
 - (c) at the request of any other person if the officer is satisfied that the valuation is necessary or expedient in connection with –
 - (i) the exercise of a function of a public nature, or
 - (ii) the management of money or assets received from a person exercising functions of a public nature. 10
- (2) The Commissioners may charge a fee for the provision of a valuation under subsection (1)(b) or (c).
- (3) In this section a reference to providing valuations of property includes a reference to advising about matters appearing to an officer of Revenue and Customs to be connected to the valuation of property. 15

Exercise of functions

10 Treasury directions

In the exercise of their functions the Commissioners shall comply with any directions of a general nature given to them by the Treasury. 20

11 Commissioners’ arrangements

- (1) The Commissioners shall make arrangements for –
 - (a) the conduct of their proceedings, and
 - (b) the conduct of the proceedings of any committee established by them.
- (2) Arrangements under subsection (1) may, in particular – 25
 - (a) make provision for a quorum at meetings;
 - (b) provide that a function of the Commissioners –
 - (i) may be exercised by two Commissioners, or
 - (ii) may be exercised by a specified number of Commissioners (greater than two). 30
- (3) A decision to make arrangements under subsection (1) must be taken with the agreement of more than half of the Commissioners holding office at the time.

12 Exercise of Commissioners’ functions by officers

- (1) An officer of Revenue and Customs may exercise any function of the Commissioners. 35
- (2) But subsection (1) –
 - (a) does not apply to the functions specified in subsection (3), and
 - (b) is subject to directions under section 2(3) and arrangements under section 11.
- (3) The non-delegable functions mentioned in subsection (2)(a) are – 40

- (a) making, by statutory instrument, regulations, rules or an order,
- (b) approving an application for a warrant to search premises under section 20C of the Taxes Management Act 1970 (c. 9), and
- (c) approving an application for a warrant to enter premises under Part 7 of Schedule 13 to the Finance Act 2003 (c. 14). 5

13 Delegation

- (1) Arrangements under section 11 may, in particular, enable the Commissioners, or a number of Commissioners acting in accordance with arrangements by virtue of section 11(2)(b), to delegate a function of the Commissioners, other than a function specified in subsection (2) below – 10
 - (a) to a single Commissioner,
 - (b) to a committee established by the Commissioners (which may include persons who are neither Commissioners nor staff of the Commissioners nor officers of Revenue and Customs), or
 - (c) to any other person. 15
- (2) The non-delegable functions mentioned in subsection (1) are –
 - (a) making, by statutory instrument, regulations, rules or an order,
 - (b) approving an application for a warrant to search premises under section 20C of the Taxes Management Act 1970, and
 - (c) approving an application for a warrant to enter premises under Part 7 of Schedule 13 to the Finance Act 2003. 20
- (3) The delegation of a function by virtue of subsection (1) by the Commissioners or a number of Commissioners –
 - (a) shall not prevent the exercise of the function by the Commissioners or those Commissioners, and
 - (b) shall not, subject to express provision to the contrary in directions under section 2(3) or arrangements under section 11, prevent the exercise of the function by an officer of Revenue and Customs. 25
- (4) Where the Commissioners or a number of Commissioners delegate a function to a person by virtue of subsection (1)(c) – 30
 - (a) the Commissioners or those Commissioners shall monitor the exercise of the function by that person, and
 - (b) in the exercise of the function the delegate shall comply with any directions of the Commissioners or of those Commissioners.

14 Agency: Scotland and Northern Ireland 35

- (1) For the purposes of section 93 of the Scotland Act 1998 (c. 46) (agency) –
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.
- (2) For the purposes of section 28 of the Northern Ireland Act 1998 (c. 47) (agency) – 40
 - (a) the Commissioners shall be treated as a Minister of the Crown, and
 - (b) the officers of Revenue and Customs shall be treated as a Minister of the Crown.

15 Restrictions, &c.

Part 1 of Schedule 2 (which restricts, or makes other provision in connection with, the exercise of certain functions) shall have effect.

*Information***16 Use of information** 5

- (1) Information acquired by the Revenue and Customs in connection with a function may be used by them in connection with any other function.
- (2) Subsection (1) is subject to any provision which restricts or prohibits the use of information and which is contained in –
 - (a) this Act, 10
 - (b) any other enactment, or
 - (c) an international agreement to which the United Kingdom is party.
- (3) In subsection (1) “the Revenue and Customs” means –
 - (a) the Commissioners,
 - (b) an officer of Revenue and Customs, 15
 - (c) a person acting on behalf of the Commissioners or an officer of Revenue and Customs,
 - (d) a committee established by the Commissioners,
 - (e) a member of a committee established by the Commissioners,
 - (f) the Commissioners of Inland Revenue (or any committee or staff of theirs or anyone acting on their behalf), 20
 - (g) the Commissioners of Customs and Excise (or any committee or staff of theirs or anyone acting on their behalf), and
 - (h) a person specified in section 5(2) or 6(3).
- (4) In subsection (1) “function” means a function of any of the persons listed in subsection (3). 25
- (5) Part 2 of Schedule 2 (which makes provision about the supply and other use of information in specified circumstances) shall have effect.

17 Confidentiality

- (1) Revenue and Customs officials may not disclose information which is held by the Revenue and Customs. 30
- (2) But subsection (1) does not apply to a disclosure –
 - (a) which –
 - (i) is made for the purposes of a function of the Revenue and Customs, and 35
 - (ii) does not contravene any restriction imposed by the Commissioners,
 - (b) which is made in accordance with section 19,
 - (c) which is made for the purposes of civil or criminal proceedings relating to a function of the Revenue and Customs, 40
 - (d) which is made in pursuance of an order of a court,

- (e) which is made to Her Majesty’s Inspectors of Constabulary for the purpose of an inspection by virtue of section 23,
 - (f) which is made to the Independent Police Complaints Commission, or a person acting on its behalf, for the purpose of the exercise of a function by virtue of section 24, or 5
 - (g) which is made with the consent of each person to whom the information relates.
- (3) Subsection (1) is subject to any other enactment permitting disclosure.
- (4) In this section –
- (a) a reference to Revenue and Customs officials is a reference to any person who is or was – 10
 - (i) a Commissioner,
 - (ii) an officer of Revenue and Customs,
 - (iii) a person acting on behalf of the Commissioners or an officer of Revenue and Customs, or 15
 - (iv) a member of a committee established by the Commissioners,
 - (b) a reference to the Revenue and Customs has the same meaning as in section 16, and
 - (c) a reference to a function of the Revenue and Customs is a reference to a function of – 20
 - (i) the Commissioners, or
 - (ii) an officer of Revenue and Customs,

18 Wrongful disclosure

- (1) A person commits an offence if he contravenes section 17(1) by disclosing information relating to a person whose identity – 25
- (a) is specified in the disclosure, or
 - (b) can be deduced from it.
- (2) It is a defence for a person charged with an offence under this section of disclosing information to prove that he reasonably believed – 30
- (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (3) A person guilty of an offence under this section shall be liable – 35
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both.
- (4) A prosecution for an offence under this section may be instituted in England and Wales only – 40
- (a) by the Director of Revenue and Customs Prosecutions, or
 - (b) with the consent of the Director of Public Prosecutions.
- (5) A prosecution for an offence under this section may be instituted in Northern Ireland only –
- (a) by the Commissioners, or

- (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (6) In the application of this section to Scotland or Northern Ireland the reference in subsection (3)(b) to 12 months shall be taken as a reference to six months.
- (7) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of section 17(1) (whether or not this section applies to the contravention). 5

19 Public interest disclosure

- (1) Disclosure is in accordance with this section (as mentioned in section 17(2)(b)) if made— 10
 - (a) on the instructions of the Commissioners (which may be general or specific), and
 - (b) for a purpose of a kind specified in regulations made by the Treasury.
- (2) Regulations under subsection (1)(b) may specify a purpose only if the Treasury are satisfied that it is in the public interest to enable the Commissioners to instruct disclosure for that purpose. 15
- (3) Regulations under subsection (1)(b) may make provision limiting or restricting the disclosures that may be made in reliance on this section; and that provision may, in particular, operate by reference to—
 - (a) a requirement for the Commissioners to be satisfied that a specified disclosure, or disclosure of a specified kind or in specified circumstances, is in the public interest, 20
 - (b) a specified description or category of public interest,
 - (c) the nature of information,
 - (d) the person or class of person to whom disclosure is made, 25
 - (e) any other factor, or
 - (f) a combination of factors.
- (4) Regulations under subsection (1)(b) may make provision—
 - (a) prohibiting the further disclosure of information disclosed in reliance on this section, or 30
 - (b) prohibiting the further disclosure of information disclosed in reliance on this section without the consent of the Commissioners.
- (5) Regulations by virtue of subsection (4) shall include provision applying section 18.
- (6) Regulations under subsection (1)(b)— 35
 - (a) shall be made by statutory instrument, and
 - (b) may not be made unless a draft has been laid before and approved by resolution of each House of Parliament.
- (7) But the first set of regulations under subsection (1)(b) may be made without compliance with subsection (6)(b); and if regulations are made in reliance on this subsection— 40
 - (a) they shall be laid before Parliament as soon as is reasonably practicable after being made, and

- (b) they shall cease to have effect at the end of the period of 28 days beginning with the date on which they were made unless approved within that period by resolution of each House of Parliament.
- (8) Subsection (7)(b) is without prejudice to—
- (a) the power to make new regulations (to which subsection (7) will not apply), or
- (b) the lawfulness of anything done in reliance on the regulations before they cease to have effect. 5
- (9) In calculating the period of 28 days in subsection (7)(b) no account shall be taken of any period during which— 10
- (a) Parliament is dissolved or prorogued, or
- (b) both Houses are adjourned for more than four days.

Proceedings

20 Evidence

- (1) A document that purports to have been issued or signed by or with the authority of the Commissioners— 15
- (a) shall be treated as having been so issued or signed unless the contrary is proved, and
- (b) shall be admissible in any legal proceedings.
- (2) A document that purports to have been issued by the Commissioners and which certifies any of the matters specified in subsection (3) shall (in addition to the matters provided for by subsection (1)(a) and (b)) be treated as accurate unless the contrary is proved. 20
- (3) The matters mentioned in subsection (2) are—
- (a) that a specified person was appointed as a commissioner on a specified date, 25
- (b) that a specified person was appointed as an officer of Revenue and Customs on a specified date,
- (c) that at a specified time or for a specified purpose (or both) a function was delegated to a specified Commissioner, 30
- (d) that at a specified time or for a specified purpose (or both) a function was delegated to a specified committee, and
- (e) that at a specified time or for a specified purpose (or both) a function was delegated to another specified person.
- (4) A photographic or other copy of a document acquired by the Commissioners shall, if certified by them to be an accurate copy, be admissible in any legal proceedings to the same extent as the document itself. 35
- (5) Section 2 of the Documentary Evidence Act 1868 (c. 37) (proof of documents) shall apply to a Revenue and Customs document as it applies in relation to the documents mentioned in that section. 40
- (6) In the application of that section to a Revenue and Customs document the Schedule to that Act shall be treated as if—
- (a) the first column contained a reference to the Commissioners, and
- (b) the second column contained a reference to a Commissioner or a person acting on his authority. 45

- (7) In this section—
- (a) “Revenue and Customs document” means a document issued by or on behalf of the Commissioners, and
 - (b) a reference to the Commissioners includes a reference to the Commissioners of Inland Revenue and to the Commissioners of Customs and Excise.

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21 Conduct of civil proceedings

- (1) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct civil proceedings, in a magistrates’ court or in the sheriff court, relating to a function of the Revenue and Customs. 10
- (2) A solicitor member of the Commissioners’ staff may act as a solicitor in connection with civil proceedings relating to a function of the Revenue and Customs.
- (3) A legally qualified member of the Commissioners’ staff may conduct county court proceedings relating to a matter specified in section 6. 15
- (4) A court shall grant any rights of audience necessary to enable a person to exercise a function under this section.
- (5) In this section—
- (a) a reference to a function of the Revenue and Customs is a reference to a function of— 20
 - (i) the Commissioners, or
 - (ii) an officer of Revenue and Customs,
 - (b) a reference to civil proceedings is a reference to proceedings other than proceedings in respect of an offence,
 - (c) a reference to county court proceedings is a reference to civil proceedings in a county court, 25
 - (d) the reference to a legally qualified member of the Commissioners’ staff is a reference to a member of staff who has been admitted as a solicitor, or called to the Bar, whether or not he holds a practising certificate, and
 - (e) the reference to a solicitor member of the Commissioners’ staff is a reference to a member of staff who has been admitted as a solicitor, whether or not he holds a practising certificate. 30
- (6) Subsections (2) and (4) shall not apply in relation to proceedings in Scotland.

22 Rewards

The Commissioners may pay a reward to a person in return for a service which relates to a function of— 35

- (a) *the Commissioners, or*
- (b) *an officer of Revenue and Customs.*

Inspection and complaints

23 Inspection: England and Wales

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- (1) The Treasury may make regulations conferring functions on Her Majesty’s Inspectors of Constabulary in relation to—

- (a) the Commissioners for Her Majesty's Revenue and Customs, and
 (b) officers of Revenue and Customs.
- (2) Regulations under subsection (1) –
- (a) may apply (with or without modification) or make provision similar to any provision of sections 54 to 56 of the Police Act 1996 (c. 16) (inspection); 5
- (b) may enable a Minister of the Crown or the Commissioners to require an inspection to be carried out;
- (c) shall provide for a report of an inspection to be made and, subject to any exceptions required or permitted by the regulations, published; 10
- (d) shall provide for an annual report by Her Majesty's Inspectors of Constabulary;
- (e) *may make provision for payment by the Commissioners to or in respect of Her Majesty's Inspectors of Constabulary.*
- (3) An inspection carried out by virtue of this section may not address a matter of a kind which the Comptroller and Auditor General may examine under section 6 of the National Audit Act 1983 (c. 44). 15
- (4) Regulations under subsection (1) –
- (a) shall be made by statutory instrument, and
- (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament. 20
- (5) Regulations under subsection (1) shall relate to the Commissioners or officers of Revenue and Customs only in so far as their functions are exercised in or in relation to England and Wales.
- 24 Complaints and misconduct: England and Wales** 25
- (1) The Treasury may make regulations conferring functions on the Independent Police Complaints Commission in relation to –
- (a) the Commissioners for Her Majesty's Revenue and Customs, and
- (b) officers of Revenue and Customs.
- (2) Regulations under subsection (1) – 30
- (a) may apply (with or without modification) or make provision similar to any provision of Part 2 of the Police Reform Act 2002 (c. 30) (complaints);
- (b) may confer on the Independent Police Complaints Commission, or on a person acting on its behalf, a power of a kind conferred by this Act or another enactment on an officer of Revenue and Customs; 35
- (c) *may make provision for payment by the Commissioners to or in respect of the Independent Police Complaints Commission.*
- (3) Regulations under subsection (1) –
- (a) shall be made by statutory instrument, and 40
- (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) Regulations under subsection (1) shall relate to the Commissioners or officers of Revenue and Customs only in so far as their functions are exercised in or in relation to England and Wales. 45

25 Confidentiality, &c.

- (1) Where Her Majesty's Inspectors of Constabulary obtain information in the course of exercising a function by virtue of section 23—
- (a) they may not disclose it without the consent of the Commissioners, and
 - (b) they may not use it for any purpose other than the exercise of the function by virtue of section 23. 5
- (2) A report of an inspection by virtue of section 23 may not include information relating to a specified person without his consent.
- (3) Where the Independent Police Complaints Commission or a person acting on its behalf obtains information from the Commissioners or an officer of Revenue and Customs in the course of exercising a function by virtue of section 24—
- (a) the Commission or person shall comply with any restriction on disclosure imposed by regulations under that section (and those regulations may, in particular, prohibit disclosure generally or only in specified circumstances or only without the consent of the Commissioners), and 10
 - (b) the Commission or person may not use the information for any purpose other than the exercise of a function by virtue of that section. 15
- (4) A person commits an offence if he contravenes a provision of this section.
- (5) It is a defence for a person charged with an offence under this section of disclosing or using information to prove that he reasonably believed—
- (a) that the disclosure or use was lawful, or
 - (b) that the information had already and lawfully been made available to the public. 20
- (6) A person guilty of an offence under this section shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both. 25
- (7) A prosecution for an offence under this section may be instituted only in England and Wales and only—
- (a) by the Director of Revenue and Customs Prosecutions, or
 - (b) with the consent of the Director of Public Prosecutions. 30

*Offences***26 Impersonation**

- (1) A person commits an offence if he pretends to be a Commissioner or an officer of Revenue and Customs with a view to obtaining—
- (a) admission to premises,
 - (b) information, or
 - (c) any other benefit. 40
- (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 5 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.

27 Obstruction

- (1) A person commits an offence if without reasonable excuse he obstructs— 5
- (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— 10
- (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. 15

28 Assault

- (1) A person commits an offence if he assaults an officer of Revenue and Customs.
- (2) A person guilty of an offence under this section shall be liable on summary conviction to— 20
- (a) imprisonment for a period not exceeding 51 weeks,
 - (b) a fine not exceeding level 5 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. 25

29 Power of arrest

- (1) An authorised officer of Revenue and Customs may arrest a person without warrant if the officer reasonably suspects that the person—
- (a) has committed an offence under section 26, 27 or 28,
 - (b) is committing an offence under any of those sections, or 30
 - (c) is about to commit an offence under any of those sections.
- (2) In subsection (1) “authorised” means authorised by the Commissioners.
- (3) Authorisation for the purposes of this section may be specific or general.

Prosecutions

30 The Revenue and Customs Prosecutions Office 35

- (1) The Attorney General shall appoint an individual as Director of Revenue and Customs Prosecutions.

- (2) The Director may, with the approval of the Minister for the Civil Service as to terms and conditions of service, appoint staff.
- (3) The Director and his staff may together be referred to as the Revenue and Customs Prosecutions Office.
- (4) Schedule 3 (which makes provision about the Office) shall have effect. 5

31 Functions

- (1) The Director –
- (a) may institute and conduct criminal proceedings in England and Wales relating to a criminal investigation by the Revenue and Customs, and
 - (b) shall take over the conduct of criminal proceedings instituted in England and Wales by the Revenue and Customs. 10
- (2) The Director shall provide such advice as he thinks appropriate, to such persons as he thinks appropriate, in relation to –
- (a) a criminal investigation by the Revenue and Customs, or
 - (b) criminal proceedings instituted in England and Wales relating to a criminal investigation by the Revenue and Customs. 15
- (3) In this section a reference to the Revenue and Customs is a reference to –
- (a) the Commissioners,
 - (b) an officer of Revenue and Customs, and
 - (c) a person acting on behalf of the Commissioners or an officer of Revenue and Customs. 20
- (4) The Attorney General may by order assign to the Director a function of –
- (a) instituting criminal proceedings,
 - (b) assuming the conduct of criminal proceedings, or
 - (c) providing legal advice. 25
- (5) In this section –
- (a) a reference to the institution of criminal proceedings shall be construed in accordance with section 15(2) of the Prosecution of Offences Act 1985 (c. 23), and
 - (b) “criminal investigation” means any process – 30
 - (i) for considering whether an offence has been committed,
 - (ii) for discovering by whom an offence has been committed, or
 - (iii) as a result of which an offence is alleged to have been committed.

32 Functions: supplemental 35

- (1) The Director shall discharge his functions under the superintendence of the Attorney General.
- (2) The Director or an individual designated under section 33 or 35 or appointed under section 34 must have regard to the Code for Crown Prosecutors issued by the Director of Public Prosecutions under section 10 of the Prosecution of Offences Act 1985 – 40
- (a) in determining whether proceedings for an offence should be instituted,

- (b) in determining what charges should be preferred,
- (c) in considering what representations to make to a magistrates' court about mode of trial, and
- (d) in determining whether to discontinue proceedings.
- (3) Sections 23 and 23A of the Prosecution of Offences Act 1985 (c. 23) (power to discontinue proceedings) shall apply (with any necessary modifications) to proceedings conducted by the Director under this Act as they apply to proceedings conducted by the Director of Public Prosecutions. 5
- 33 Prosecutors**
- (1) The Director may designate a member of the Office (to be known as a "Revenue and Customs Prosecutor") to exercise any function of the Director under or by virtue of section 31. 10
- (2) An individual may be designated as a Prosecutor only if he has a general qualification within the meaning of section 71 of the Courts and Legal Services Act 1990 (c. 41) (qualification for judicial appointments). 15
- (3) A Prosecutor shall act in accordance with any instructions of the Director.
- 34 Conduct of prosecutions on behalf of the Office**
- (1) An individual who is not a member of the Office may be appointed by the Director to exercise any function of the Director under or by virtue of section 31 in relation to— 20
- (a) specified criminal proceedings, or
- (b) a specified class or description of criminal proceedings.
- (2) An individual may be appointed under this section only if he has a general qualification within the meaning of section 71 of the Courts and Legal Services Act 1990 (qualifications for judicial appointments). 25
- (3) An individual appointed under this section shall act in accordance with any instructions of—
- (a) the Director, or
- (b) a Prosecutor.
- 35 Designation of non-legal staff** 30
- (1) The Director may designate a member of the Office—
- (a) to conduct summary bail applications, and
- (b) to conduct other ancillary magistrates' criminal proceedings.
- (2) In carrying out a function for which he is designated under this section an individual shall have the same powers and rights of audience as a Prosecutor. 35
- (3) In subsection (1)—
- (a) "summary bail application" means an application for bail made in connection with an offence—
- (i) which is not triable only on indictment, and
- (ii) in respect of which the accused has not been sent to the Crown Court for trial, and 40

- (b) “ancillary magistrates’ criminal proceedings” means criminal proceedings other than trials in a magistrates’ court.
- (4) An individual designated under this section shall act in accordance with any instructions of—
- (a) the Director, or
 - (b) a Prosecutor.

36 Confidentiality

- (1) The Revenue and Customs Prosecutions Office may not disclose information which—
- (a) is held by the Prosecutions Office, and
 - (b) relates to a person whose identity is specified in the disclosure or can be deduced from it.
- (2) But subsection (1)—
- (a) does not apply to a disclosure which—
 - (i) is made for the purposes of a function of the Prosecutions Office, and
 - (ii) does not contravene any restriction imposed by the Director,
 - (b) does not apply to a disclosure made for the purposes of criminal proceedings,
 - (c) does not apply to a disclosure made in pursuance of an order of a court,
 - (d) does not apply to a disclosure made with the consent of each person to whom the information relates, and
 - (e) is subject to any other enactment.
- (3) A person commits an offence if he contravenes subsection (1).
- (4) It is a defence for a person charged with an offence under this section of disclosing information to prove that he reasonably believed—
- (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (5) In this section a reference to the Revenue and Customs Prosecutions Office includes a reference to—
- (a) former members of the Office, and
 - (b) persons who hold or have held appointment under section 34.
- (6) A person guilty of an offence under this section shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both.
- (7) A prosecution for an offence under this section may be instituted in England and Wales only—
- (a) by the Director of Revenue and Customs Prosecutions, or
 - (b) with the consent of the Director of Public Prosecutions.
- (8) A prosecution for an offence under this section may be instituted in Northern Ireland only—

- (a) by the Commissioners, or
 - (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (9) In the application of this section to Scotland or Northern Ireland the reference in subsection (6)(b) to 12 months shall be taken as a reference to six months. 5

37 Inspection

Section 2 of the Crown Prosecution Service Inspectorate Act 2000 (c. 10) shall apply to the Revenue and Customs Prosecutions Office as it applies to the Crown Prosecution Service.

Money and property 10

38 Expenditure

Expenditure of the Commissioners in connection with the exercise of their functions shall be paid out of money provided by Parliament.

39 Payment into Consolidated Fund

- (1) *The Commissioners shall pay money received in the exercise of their functions into the Consolidated Fund –* 15
- (a) *at such times and in such manner as the Treasury directs,*
 - (b) *with the exception of receipts specified in subsection (2), and*
 - (c) *after deduction of the disbursements specified in subsection (3).*
- (2) *The exceptions mentioned in subsection (1)(b) are –* 20
- (a) contributions under Part I of the Social Security Contributions and Benefits Act 1992 (c. 4),
 - (b) contributions under Part I of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),
 - (c) any other sums payable, under or by virtue of an enactment, into the National Insurance Fund or the Northern Ireland National Insurance Fund, 25
 - (d) sums required under or by virtue of an enactment to be paid into the National Loans Fund,
 - (e) sums required to be paid to a Minister of the Crown by virtue of an enactment relating to financial support for students, 30
 - (f) penalties under section 21 of the National Minimum Wage Act 1998 (c. 39) (non-compliance), and
 - (g) sums required under or by virtue of an enactment to be paid into the Scottish Consolidated Fund. 35
- (3) *The disbursements mentioned in subsection (1)(c) are –*
- (a) payments in connection with drawback, repayments and discounts,
 - (b) payments under section 77 of the Scotland Act 1998 (c. 46) (additional tax),
 - (c) payments under section 2 of the Isle of Man Act 1979 (c. 58) (Isle of Man share of common duties), and 40
 - (d) tax credits.

- (4) In subsection (3)(a) “repayments” includes –
- (a) payments in respect of actual or deemed credits relating to any tax or duty, and
 - (b) payments of interest (or repayment supplement) on –
 - (i) repayments, or
 - (ii) payments treated as repayments.

40 Remuneration, &c.

- (1) *The Commissioners shall be paid, out of money provided by Parliament, such remuneration, expenses and other allowances as may be determined by the Minister for the Civil Service.* 10
- (2) *The Commissioners may incur expenditure in respect of staff (whether in respect of remuneration, allowances, pensions, gratuities or otherwise).*
- (3) *The Commissioners shall pay to the Minister for the Civil Service, at such times as the Minister may direct, such sums as the Minister may determine in respect of any increase attributable to this Act in the sums payable under the Superannuation Act 1972 (c. 11) out of money provided by Parliament.* 15

41 Accounts

- (1) The Commissioners shall provide to the Comptroller and Auditor General, in such form as the Treasury shall direct, a daily account of –
- (a) the amount of sums received, and
 - (b) the disposal of sums received.
- (2) The Commissioners shall provide to the Comptroller and Auditor General, in such form and at such times as the Treasury shall direct, an account of property accepted in satisfaction of tax under –
- (a) section 230 of the Inheritance Tax Act 1984 (c. 51), or
 - (b) any other enactment.

42 Payment out of Consolidated Fund

- (1) This section applies if the Treasury think that the funds available to the Commissioners may be insufficient to make, under or by virtue of an enactment –
- (a) a payment into the National Insurance Fund,
 - (b) a payment into the Northern Ireland National Insurance Fund,
 - (c) a payment of a kind specified in section 39(2)(c) to (g), or
 - (d) a disbursement of a kind specified in section 39(3).
- (2) *Where this section applies the Treasury may pay money to the Commissioners out of the Consolidated Fund to enable them to make a payment or disbursement.* 35
- (3) This section applies whether or not the reason for a deficiency is or may be that an amount has been paid or retained on the basis of an estimate that has proved or may prove to be inaccurate.

43 Transfer of property, &c.: general

- (1) Upon commencement the property, rights and liabilities of any of the old commissioners shall by virtue of this section vest in the new commissioners.
- (2) Anything done by, on behalf of or in relation to any of the old commissioners which has effect immediately before commencement shall continue to have effect as if done by, on behalf of or in relation to the new commissioners. 5
- (3) Anything (including any legal proceedings) which immediately before commencement is in the process of being done by, on behalf of or in relation to any of the old commissioners may be continued by, on behalf of or in relation to the new commissioners. 10
- (4) Upon commencement the property, rights and liabilities of any of the old officers shall by virtue of this section vest in the officers of Revenue and Customs.
- (5) Anything done by, on behalf of or in relation to any of the old officers which has effect immediately before commencement shall continue to have effect as if done by, on behalf of or in relation to an officer of Revenue and Customs. 15
- (6) Anything (including any legal proceedings) which immediately before commencement is in the process of being done by, on behalf of or in relation to any of the old officers may be continued by, on behalf of or in relation to an officer of Revenue and Customs. 20
- (7) So far as is necessary or appropriate in consequence of section 4 or the preceding provisions of this section, on and after commencement—
- (a) a reference to any of the old commissioners in an agreement (whether written or not), instrument or other document shall be treated as a reference to the new commissioners, and 25
- (b) a reference in an agreement (whether written or not), instrument or other document to any of the old officers shall be treated as a reference to an officer of Revenue and Customs.
- (8) This section shall operate in relation to property, rights or liabilities—
- (a) whether or not they would otherwise be capable of being transferred, 30
- (b) without any instrument or other formality being required, and
- (c) irrespective of any requirement for consent that would otherwise apply.
- (9) In this section—
- “commencement” means the time appointed under section 48 for the commencement of section 4, 35
- “rights and liabilities” includes rights and liabilities relating to employment,
- “the old commissioners” means—
- (a) the Commissioners of Inland Revenue, and 40
- (b) the Commissioners of Customs and Excise,
- “the old officers” means any of the persons listed in section 5(2) or 6(3), and
- “the new commissioners” means the Commissioners for Her Majesty’s Revenue and Customs. 45
- (10) This section is subject to section 44.

44 Transfer of property, &c.: Prosecutions Office

- (1) The Treasury may make a scheme identifying property, rights and liabilities of the old commissioners which shall on commencement vest not in the new commissioners but in the Director of Revenue and Customs Prosecutions.
- (2) A scheme shall have effect— 5
- (a) in so far as it excludes anything from the operation of section 43, on the coming into force of that section, and
- (b) in so far as it vests anything in the Director of Revenue and Customs Prosecutions, upon the coming into force of section 31.
- (3) A scheme may include consequential and incidental provision and may, in particular— 10
- (a) apply (with or without modification) or make provision similar to any provision of section 43;
- (b) modify the effect of section 43(2), (3), (5), (6) or (7);
- (c) make provision for shared ownership, use or access. 15
- (4) The Treasury may require the new commissioners to transfer specified property, rights and liabilities to the Director of Revenue and Customs Prosecutions (and the commissioners shall comply).
- (5) In relation to any matter that becomes a function of the Director of Revenue and Customs Prosecutions under section 31, section 43(2), (3), (5), (6) and (7) shall have effect with— 20
- (a) the substitution of a reference to the Director for any reference to the new commissioners or to an officer of Revenue and Customs (or officers of Revenue and Customs), and
- (b) the substitution of a reference to this section and anything done under it for a reference to section 43. 25
- (6) In this section the following expressions have the same meaning as in section 43—
- (a) “commencement”,
- (b) “the old commissioners”, and 30
- (c) “the new commissioners”.

*General***45 Consequential amendments, &c.**

- (1) In so far as is appropriate in consequence of section 4 a reference in an enactment or other instrument to the Commissioners of Customs and Excise, to customs and excise or to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs. 35
- (2) In so far as is appropriate in consequence of sections 5 and 6 a reference in an enactment or other instrument to any of the persons specified in section 5(2) or 6(3) (however expressed) shall be taken as a reference to an officer of Revenue and Customs. 40
- (3) In so far as is appropriate in consequence of this Act a reference in an enactment or other instrument to the Valuation Office of the Inland Revenue

(however expressed) shall be taken as a reference to the Valuation Office of Her Majesty's Revenue and Customs.

- (4) The Treasury may by regulations make such provision as they think appropriate in consequence of section 4, 5 or 6 in respect of a reference in an enactment (however expressed) to— 5
- (a) the Commissioners of Inland Revenue (or to a Commissioner),
 - (b) the Commissioners of Customs and Excise (or to a Commissioner),
 - (c) customs,
 - (d) customs and excise,
 - (e) Inland Revenue, or 10
 - (f) any of the persons specified in section 5(2) or 6(3).
- (5) Regulations under subsection (4) in respect of a reference in an enactment—
- (a) may amend an enactment,
 - (b) may make incidental and consequential provision,
 - (c) shall be made by statutory instrument, and 15
 - (d) shall not be made unless a draft has first been laid before, and approved by resolution of, each House of Parliament.
- (6) Schedule 4 (consequential amendments) shall have effect (and is without prejudice to the generality of subsections (1) to (4)).
- (7) Subsections (1) to (4) shall, subject to any express provision to the contrary, 20 have effect in relation to enactments passed or made, and instruments issued, whether before or after the passing of this Act.

46 Interpretation

- (1) In this Act—
- “enactment” includes— 25
 - (a) an Act of the Scottish Parliament,
 - (b) an instrument made under an Act of the Scottish Parliament,
 - (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 30
 - “revenue” has the meaning given by section 4(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 35
 - (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. 40
- (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. 45

- (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.

47 Repeals

- (1) The following shall cease to have effect—
- (a) the following provisions of the Customs and Excise Management Act 1979 (c. 2)—
- (i) section 12 (inquiries),
 - (ii) section 15 (bribery and collusion),
 - (iii) section 32 (kidnapping officers),
 - (iv) section 84 (signalling to smugglers), 10
 - (v) section 86 (higher penalty where offender armed, &c.),
 - (vi) section 152(c) (mitigation and remission of penalties, &c.),
 - (vii) section 152(d) (early discharge from prison), and
 - (viii) section 169 (false scales, &c.), and
- (b) section 111(2) of the Taxes Management Act 1970 (c. 9) (valuation: obstruction). 15
- (2) The enactments specified in Schedule 5 are hereby repealed to the extent specified.

48 Commencement

- (1) This Act shall come into force in accordance with provision made by order of the Treasury. 20
- (2) An order under subsection (1)—
- (a) may make provision generally or only in relation to specified provisions or purposes,
 - (b) may include transitional, consequential or incidental provision or savings, and 25
 - (c) shall be made by statutory instrument.

49 Transitional: general

- (1) In the application of section 4—
- (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 30
 - (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. 35
- (2) In the application of section 5 or 6 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 5 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. 40

- (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.
- (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 6(3) had responsibility before the commencement of section 4, 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.
- 50 Transitional: penalties**
- (1) In relation to an offence under section 18 committed before the commencement of section 282 of the Criminal Justice Act 2003 (c. 44) (short sentences) the reference in section 18(3)(b) to 12 months shall have effect as if it were a reference to six months.
- (2) In relation to an offence under section 25 committed before the commencement of section 282 of the Criminal Justice Act 2003 (short sentences) the reference in section 25(6)(b) to 12 months shall have effect as if it were a reference to six months.
- (3) In relation to an offence under section 26 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 26(2)(a) to 51 weeks shall have effect as if it were a reference to six months.
- (4) In relation to an offence under section 27 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 27(2)(a) to 51 weeks shall have effect as if it were a reference to three months.
- (5) In relation to an offence under section 28 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 28(2)(a) to 51 weeks shall have effect as if it were a reference to six months.

- (6) In relation to an offence under section 36 committed before the commencement of section 282 of the Criminal Justice Act 2003 (c. 44) (short sentences) the reference in section 36(6)(b) to 12 months shall have effect as if it were a reference to six months.

51 Extent 5

- (1) This Act extends to the United Kingdom.
- (2) But an amendment, modification or repeal effected by this Act has the same extent as the enactment (or the relevant part of the enactment) to which it relates.

52 Short title 10

This Act may be cited as the Commissioners for Revenue and Customs Act 2005.

SCHEDULES

SCHEDULE 1

Section 6

FORMER INLAND REVENUE MATTERS

1	Capital gains tax.	
2	Charities.	5
3	Child benefit.	
4	Child tax credit.	
5	Child trust funds.	
6	Corporation tax (and amounts assessable or chargeable as if they were corporation tax).	10
7	Guardian's allowance.	
8	Income tax.	
9	Inheritance tax.	
10	The issue of bank notes.	
11	National insurance contributions.	15
12	The National Insurance Fund.	
13	The national minimum wage.	
14	Oil and gas royalties.	
15	Payment of or in lieu of rates.	
16	Payment in lieu of tax reliefs, in so far as the Commissioners of Inland Revenue were responsible before the commencement of section 4.	20
17	Pension schemes.	
18	Petroleum revenue tax.	
19	Rating lists.	
20	Recovery of taxes due in other member States, in relation to matters corresponding to those for which the Commissioners of Inland Revenue were responsible before the commencement of section 4.	25
21	Stamp duty.	
22	Stamp duty land tax.	
23	Stamp duty reserve tax.	30

24	Statutory adoption pay.	
25	Statutory maternity pay.	
26	Statutory paternity pay.	
27	Statutory sick pay.	
28	Student loans.	5
29	Valuation lists in relation to council tax.	
30	Valuation of property.	
31	Working tax credit.	

SCHEDULE 2

Sections 10 and 16

	FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &c.	10
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PART 1

GENERAL

Wireless Telegraphy Act 1949 (c. 54)

1	The Commissioners may not give an authority under section 5 of the Wireless Telegraphy Act 1949 (interception, &c.) in connection with a function relating to a matter to which section 6 above applies.	15
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Taxes Management Act 1970 (c. 9)

2	Section 113(3) of the Taxes Management Act 1970 (form of documents) shall have effect only in connection with functions relating to matters to which section 6 above applies.	20
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Customs and Excise Management Act 1979 (c. 2)

3	Section 8(2) and (3) of the Customs and Excise Management Act 1979 (person acting deemed to be proper officer) shall not apply to a person engaged in connection with a function relating to a matter to which section 6 above applies.	25
4	(1) Section 11 of that Act (assistance to be rendered by police, &c.) shall not apply in connection with a function relating to a matter to which section 6 above applies.	
	(2) A person may rely for the purposes of section 11 of that Act on a statement (written or oral) of an officer of Revenue and Customs that a function does not relate to a matter to which section 6 above applies.	30
5	Sections 167 (untrue declarations, &c.) and 168 (counterfeiting documents, &c.) of that Act shall not apply in relation to a declaration, document or statement in respect of a function relating to a matter to which section 6 above applies.	35

Police and Criminal Evidence Act 1984 (c. 60)

- 6 (1) Section 114 of the Police and Criminal Evidence Act 1984 (application of Act to customs and excise) shall not apply to investigations in connection with a matter to which section 6 above applies.
- (2) Section 6(4) above shall not have effect in relation to a function conferred by order under section 114 of that Act. 5

Finance Act 1985 (c. 54)

- 7 Section 10 of the Finance Act 1985 (computer records &c.) shall not apply in connection with a function relating to a matter to which section 6 above applies. 10

Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))

- 8 Section 6(4) above shall not have effect in relation to a function conferred by order under Article 85 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (application of Act to customs and excise).

Finance Act 1998 (c. 36)

- 9 In section 163(1) of the Finance Act 1998 (adoption of single currency by other member States) for “any matter under the care and management of the Commissioners of Inland Revenue.” substitute “any matter for which the Commissioners for Her Majesty’s Revenue and Customs are responsible and to which section 6 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies.” 20

Regulation of Investigatory Powers Act 2000 (c. 23)

- 10 (1) Action may not be taken by or on behalf of the Commissioners under or by virtue of the following provisions of the Regulation of Investigatory Powers Act 2000 in connection with a function relating to a matter to which section 6 above applies. 25
- (2) Those provisions are –
- (a) section 6(2)(h) (application for issue of an interception warrant),
 - (b) section 32(6)(m) (designation of officers in relation to intrusive surveillance), 30
 - (c) section 49(1)(e) and paragraphs 2(3) and 4(2) of Schedule 2 (disclosure: permission), and
 - (d) section 54 (secrecy).

Finance Act 2002 (c. 23)

- 11 (1) In section 135(10) of the Finance Act 2002 (requirement to use electronic communications) for the definition of “taxation matter” substitute – 35
- ““taxation matter” means any taxation matter for which the Commissioners are responsible and to which section 6 of the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters) applies.” 40
- (2) Section 135 is also amended by Schedule 4 below.

Proceeds of Crime Act 2002 (c. 29)

- 12 The power in section 294 of the Proceeds of Crime Act 2002 (to seize cash) –
- (a) shall vest in an officer of Revenue and Customs only in so far as he is exercising a function relating to a matter to which section 6 above does not apply, but 5
 - (b) may be exercised by the officer in reliance on a suspicion that relates to a matter to which section 6 above applies.

Crime (International Co-operation) Act 2003 (c. 32)

- 13 An order under section 27 of the Crime (International Co-operation) Act 2003 (exercise of Secretary of State’s powers by others) shall not permit the exercise of a power by the Commissioners in relation to a matter – 10
- (a) to which section 6 above applies, or
 - (b) which corresponds, in relation to a country other than the United Kingdom, to a matter to which section 6 above applies.

PART 2 15

USE OF INFORMATION

Teaching and Higher Education Act 1998 (c. 30)

- 14 The Commissioners may supply information in accordance with section 24 of the Teaching and Higher Education Act 1998 (supply of information in connection with the student loan scheme) only if the information was obtained in the exercise of a function relating to matters to which section 6 above applies. 20

Employment Relations Act 1999 (c. 26)

- 15 The Commissioners may supply information in accordance with section 39 of the Employment Relations Act 1999 (supply of information in connection with the national minimum wage and agricultural wages) only if the information was obtained in the exercise of a function relating to matters to which section 6 above applies. 25

Immigration and Asylum Act 1999 (c. 33)

- 16 The Commissioners may not supply information under section 20 of the Immigration and Asylum Act 1999 (supply of information to the Secretary of State) if the information was obtained in the exercise of a function relating to matters to which section 6 above applies. 30

Financial Services and Markets Act 2000 (c. 8)

- 17 The Commissioners may supply information in accordance with section 350 of the Financial Services and Markets Act 2000 (supply of information to assist with an investigation under section 168 of that Act) only if the information was obtained in the exercise of a function relating to matters to which section 6 above applies. 35

Nationality, Immigration and Asylum Act 2002 (c. 41)

- 18 The Commissioners may supply information to the Secretary of State under section 130 of the Nationality, Immigration and Asylum Act 2002 (power to supply the Secretary of State with information) only if the information was obtained in connection with a function relating to matters to which section 6 above applies. 5

SCHEDULE 3

Section 30

REVENUE AND CUSTOMS PROSECUTIONS OFFICE

Appointment of Director

- 1 The Director must have a ten year general qualification within the meaning of section 71 of the Courts and Legal Services Act 1990 (c. 41) (qualification for judicial appointments). 10
- 2 The Director shall hold and vacate office in accordance with the terms of his appointment (which may include provision for dismissal).

Money 15

- 3 *The Director shall be paid such remuneration, expenses and other allowances as the Attorney General shall determine with the approval of the Minister for the Civil Service.*
- 4 In incurring expenditure the Director shall comply with any directions given to him by the Attorney General with the consent of the Treasury. 20
- 5 *Expenditure of the Director shall be paid out of money provided by Parliament.*

Annual report

- 6 (1) As soon as is reasonably practicable after the end of each financial year the Director shall send to the Attorney General a report on the exercise of the Director's functions during that year. 25
- (2) A report shall, in particular, specify –
- (a) the criteria used to determine whether to designate individuals under section 35, and
 - (b) the arrangements for training individuals designated under that section. 30
- (3) Where the Attorney General receives a report under sub-paragraph (1) he shall –
- (a) lay a copy before Parliament, and
 - (b) arrange for it to be published.

Financial year 35

- 7 (1) The financial year of the Office shall begin with 1st April and end with 31st March.

- (2) But the first financial year of the Office shall –
- (a) begin with the date on which section 30 comes into force, and
 - (b) end with the following 31st March.

Status

- 8 Service as the Director or a member of the Office is service in the civil service of the State. 5

SCHEDULE 4

Section 45

CONSEQUENTIAL AMENDMENTS

Harbours, Docks, and Piers Clauses Act 1847 (c. 27)

- 1 In section 14 of the Harbours, Docks and Piers Clauses Act 1847 (watch-houses &c. for customs officers) – 10
- (a) for “the Commissioners of her Majesty’s Customs and Excise” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
 - (b) for “the tide surveyors of the Customs” substitute “officers of Revenue and Customs”, and 15
 - (c) for “the officers of revenue” substitute “officers of Revenue and Customs”.

Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)

- 2 In Schedule (B) to the Public Revenue and Consolidated Fund Charges Act (salaries and payments out of Consolidated Fund) omit the entry for the Inland Revenue. 20

Exchequer and Audit Departments Act 1866 (c. 39)

- 3 In section 10 of the Exchequer and Audit Departments Act 1866 (revenues payable to the Bank of England) – 25
- (a) omit from the beginning to “at the Bank of England”,
 - (b) for “and all other public moneys” substitute “All public moneys”,
 - (c) for “to that account” substitute “into the Consolidated Fund”, and
 - (d) omit the words from “Provided always,” to the end.

Inland Revenue Regulation Act 1890 (c. 21) 30

- 4 The Inland Revenue Regulation Act 1890 shall cease to have effect.

Public Accounts and Charges Act 1891 (c. 24)

- 5 The Public Accounts and Charges Act 1891 (the only extant substantive provision of which is the provision as to Inland Revenue money in section 1) shall cease to have effect. 35

Judicial Pensions Act (Northern Ireland) 1951 (c. 20 (N.I.))

- 6 In paragraph 6(3) of Schedule 2A to the Judicial Pensions Act (Northern Ireland) 1951 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”. 5

County Courts Act (Northern Ireland) 1959 (c. 25 (N.I.))

- 7 In paragraph 6(3) of Schedule 2A to the County Courts Act (Northern Ireland) 1959 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”. 10

Resident Magistrates’ Pensions Act (Northern Ireland) 1960 (c. 2 (N.I.))

- 8 In paragraph 6(3) of Schedule 3 to the Resident Magistrates’ Pensions Act (Northern Ireland) 1960 (as inserted by Schedule 2 to the Judicial Pensions (Northern Ireland) Order 1991 (S.I. 1991/2631 (N.I. 24))) for “the Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”. 15

Parliamentary Commissioner Act 1967 (c. 13)

- 9 In Schedule 2 to the Parliamentary Commissioner Act 1967 (departments etc. subject to investigation) – 20
- (a) omit “Customs and Excise.”,
 - (b) omit “Inland Revenue”, and
 - (c) at the appropriate place insert “The Commissioners for Her Majesty’s Revenue and Customs”.

Taxes Management Act 1970 (c. 9)

- 10 The Taxes Management Act 1970 shall be amended as follows. 25
- 11 For section 1 (taxes for which Inland Revenue responsible) substitute –

“1 Responsibility for certain taxes

The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of –

- (a) income tax, 30
 - (b) corporation tax, and
 - (c) capital gains tax.”
- 12 Section 6(3) and (4) and Parts II and III of Schedule 1 (declarations on taking office) shall cease to have effect.
- 13 Section 111(2) (valuation: obstruction) shall cease to have effect. 35

Finance Act 1972 (c. 41)

- 14 Section 127 of the Finance Act 1972 (exchange of information between the Inland Revenue and Customs and Excise) shall cease to have effect.

Biological Weapons Act 1974 (c. 6)

- 15 In section 1B of the Biological Weapons Act 1974 (Customs and Excise prosecution for a biological weapons offence) –
- (a) in subsection (1) –
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”, and 5
 - (ii) for “if it appears to them” substitute “if it appears to the Director or to the Commissioners”, 10
 - (b) in subsection (3) –
 - (i) after “instituted” insert “by order of the Commissioners”, and
 - (ii) after “an officer” insert “of Revenue and Customs”,
 - (c) in subsection (4) for “the Commissioners of Customs and Excise” substitute “the Commissioners”, 15
 - (d) omit subsection (6), and
 - (e) for the heading substitute “Revenue and Customs prosecutions”.

Customs and Excise Management Act 1979 (c. 2)

- 16 The Customs and Excise Management Act 1979 shall be amended as follows.
- 17 The following provisions shall cease to have effect – 20
- (a) section 6 (appointment of Commissioners of Customs and Excise),
 - (b) section 7 (privileges of Commissioners),
 - (c) section 8(1) (authorisation by Commissioners),
 - (d) section 13 (impersonation),
 - (e) section 14 (surrender of commission, &c.), 25
 - (f) section 16 (obstruction),
 - (g) section 17 (disposal of duties, &c.),
 - (h) section 18 (remuneration and expenses),
 - (i) section 153 (proof of certain documents),
 - (j) section 155(2) (solicitors), and 30
 - (k) section 165 (rewards).
- 18 In section 1(1) (interpretation) –
- (a) for the definition of “assigned matter” substitute –
 - ““assigned matter” means any matter in relation to which the Commissioners, or officers of Revenue and Customs, have a power or duty;”, and 35
 - (b) for the definition of “the Commissioners” substitute –
 - ““the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs”.
- 19 In section 145 (institution of proceedings) – 40
- (a) in subsection (1), for “except by order of the Commissioners” substitute “except –
 - (a) by or with the consent of the Director of Revenue and Customs Prosecutions, or

	(b) by order of, or with the consent of, the Commissioners for Her Majesty’s Revenue and Customs”,	
	(b) subsection (2) shall cease to have effect,	
	(c) in subsection (3) for “subsections (1) and (2)” substitute “subsection (1)”,	5
	(d) subsection (4) shall cease to have effect, and	
	(e) in subsection (6), for “by order of the Commissioners or have not been commenced in the name of an officer.” substitute “in accordance with this section.”	10
<i>Judicial Pensions Act 1981 (c. 20)</i>		
20	In paragraph 6(3) of Schedule 1A to the Judicial Pensions Act 1981 (transfer of accrued benefits), for “the Inland Revenue” substitute “the Commissioners for Revenue and Customs”.	
<i>Police and Criminal Evidence Act 1984 (c. 60)</i>		
21	Section 114(4) of the Police and Criminal Evidence Act 1984 (application to Revenue and Customs) shall cease to have effect.	15
<i>Income and Corporation Taxes Act 1988 (c. 1)</i>		
22	In section 816 of the Income and Corporation Taxes Act 1988 (double taxation relief: disclosure of information) –	20
	(a) in subsection (1) for “persons employed in relation to Inland Revenue” substitute “Revenue and Customs officials”,	
	(b) in subsections (2), (2ZA) and (2A) for “officer of the Board” substitute “Revenue and Customs official”, and	
	(c) at the end add –	25
	“(5) In this section “Revenue and Customs official” has the same meaning as in section 17 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”	
<i>Copyright, Designs and Patents Act 1988 (c. 48)</i>		
23	Section 112(5) of the Copyright, Designs and Patents Act 1988 (fees) shall cease to have effect.	30
<i>Finance Act 1989 (c. 26)</i>		
24	After section 182(10) of the Finance Act 1989 (disclosure) insert –	
	“(10A) In this section, in relation to the disclosure of information “identifiable person” means a person whose identity is specified in the disclosure or can be deduced from it.”	35
<i>Criminal Justice (International Co-operation) Act 1990 (c. 5)</i>		
25	In section 21(2)(a) of the Criminal Justice (International Co-operation) Act 1990 (prosecutions) for “the Commissioners of Customs and Excise” substitute “the Director of Revenue and Customs Prosecutions”.	40

Child Support Act 1991 (c. 48)

- 26 In Schedule 2 to the Child Support Act 1991 (provision of information to Secretary of State) –
- (a) for “a person employed in relation to the Inland Revenue”, in each place, substitute “a Revenue and Customs official”, 5
 - (b) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”, and
 - (c) at the end add –
 - “3 In this Schedule “Revenue and Customs official” has the same meaning as in section 17 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).” 10

Social Security Administration Act 1992 (c. 5)

- 27 The Social Security Administration Act 1992 shall be amended as follows.
- 28 In section 122ZA (disclosure of tax information) –
- (a) in subsection (4) for “a person employed in relation to the Inland Revenue” substitute, in each place, “a Revenue and Customs official (within the meaning of section 17 of the Commissioners for Revenue and Customs Act 2005 (confidentiality))”, and 15
 - (b) in subsection (5) for “the Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”. 20
- 29 For section 161(1) (the National Insurance Fund) substitute –
- “(1) The National Insurance Fund shall be maintained under the control and management of the Commissioners for Her Majesty’s Revenue and Customs.”

Finance Act 1994 (c. 9) 25

- 30 In Schedule 7 to the Finance Act 1994 (insurance premium tax) paragraph 32 (destination of receipts) shall cease to have effect.

Value Added Tax Act 1994 (c. 23)

- 31 The Value Added Tax Act 1994 shall be amended as follows.
- 32 In Schedule 3B (supply of electronic services in member States) for paragraph 21(1)(b) substitute – 30
- “(b) section 39 of the Commissioners for Revenue and Customs Act 2005,”.
- 33 In Schedule 11 (administration, &c.) for paragraph 1 substitute –
- “1 The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of VAT.” 35

Trade Marks Act 1994 (c. 26)

- 34 Section 90(5) of the Trade Marks Act 1994 (destination of fees) shall cease to have effect.

Drug Trafficking Act 1994 (c. 37)

- 35 In section 60 of the Drug Trafficking Act 1994 (prosecution by order of the Commissioners) –
- (a) in subsection (1) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”, 5
 - (b) subsections (2) and (3) shall cease to have effect,
 - (c) in subsection (5)(b) for “by an order made under subsection (1) above” substitute “in accordance with this section”, 10
 - (d) in subsection (6) omit the definition of “officer”, and
 - (e) for the heading substitute “Revenue and Customs prosecutions”.

Finance Act 1995 (c. 4)

- 36 Section 158 of the Finance Act 1995 (amendment of the Exchequer and Audit Departments Act 1866) shall cease to have effect. 15

Merchant Shipping Act 1995 (c. 21)

- 37 Section 303 of the Merchant Shipping Act 1995 (expenses of the Commissioners of Customs and Excise) shall cease to have effect.

Criminal Appeal Act 1995 (c. 35)

- 38 For section 22(4)(e) and (f) of the Criminal Appeal Act 1995 (documents: public bodies) substitute – 20
- “(e) in relation to the Commissioners for Her Majesty’s Revenue and Customs, the Commissioners,
 - (f) in relation to the Revenue and Customs Prosecutions Office, the Director of Revenue and Customs Prosecutions,”. 25

Chemical Weapons Act 1996 (c. 6)

- 39 In section 30A of the Chemical Weapons Act 1996 (prosecutions for a chemical weapons offence) –
- (a) in subsection (1) –
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”, 30
 - (ii) for “to them” substitute “to the Director or to the Commissioners”, 35
 - (b) subsection (3) shall cease to have effect,
 - (c) subsection (6) shall cease to have effect, and
 - (d) for the heading substitute “Revenue and Customs prosecutions”.

Finance Act 1996 (c. 8)

- 40 In Schedule 5 to the Finance Act 1996 (landfill tax) paragraph 41 (destination of receipts) shall cease to have effect. 40

Landmines Act 1998 (c. 33)

- 41 In section 21 of the Landmines Act 1998 (Customs and Excise prosecutions) –
- (a) in subsection (1) –
 - (i) for “by order of the Commissioners of Customs and Excise” substitute “by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs”, 5
 - (ii) for “to them” substitute “to the Director or to the Commissioners”, 10
 - (b) subsections (2) and (3) shall cease to have effect,
 - (c) in subsection (5)(b) for “by an order made under subsection (1) above” substitute “in accordance with this section”,
 - (d) subsection (6) shall cease to have effect, and
 - (e) for the heading substitute “Revenue and Customs prosecutions”. 15

Finance Act 1998 (c. 36)

- 42 Section 145 of the Finance Act 1998 (accounting for property accepted in satisfaction of tax) shall cease to have effect.
- 43 Schedule 18 to that Act (company tax returns &c.) shall have effect –
- (a) with the substitution for “the Inland Revenue”, in each place, of “an officer of Revenue and Customs”, 20
 - (b) with the omission of paragraph 95 (meaning of references to Inland Revenue), and
 - (c) with any other necessary consequential modifications.

Crime and Disorder Act 1998 (c. 37) 25

- 44 In section 51B(9) of the Crime and Disorder Act 1998 (notices in serious or complex fraud cases) for paragraphs (c) and (d) substitute –
- “(c) the Director of Revenue and Customs Prosecutions;”.

Scotland Act 1998 (c. 46)

- 45 The Scotland Act 1998 shall be amended as follows. 30
- 46 In section 77 (accounting for additional Scottish tax) –
- (a) in subsection (7) for “section 10 of the Exchequer and Audit Departments Act 1866 (gross revenues of Board’s department to be paid into that Fund after the making of specified deductions)” substitute “section 39 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund)”, and 35
 - (b) subsection (8) shall cease to have effect.
- 47 Section 78(8) (tax reduction: destination of receipts) shall cease to have effect.

Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)

- 48 The Social Security Contributions (Transfer of Functions etc.) Act 1999 shall be amended as follows. 40

49	For section 3(1) to 4) (management of contributions) substitute— “(1) The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of contributions.”	
50	Section 7 (use of information) shall cease to have effect.	
<i>Finance Act 1999 (c. 16)</i>		5
51	In section 135(2) of the Finance Act 1999 (lending to the National Loans Fund), for “section 10 of the Exchequer and Audit Departments Act 1866” substitute “section 39 of the Commissioners for Revenue and Customs Act 2005”.	
<i>Crown Prosecution Service Inspectorate Act 2000 (c. 10)</i>		10
52	At the end of section 2 of the Crown Prosecution Service Inspectorate Act 2000 (functions of the Inspectorate) insert— “(4) This section applies to the Revenue and Customs Prosecutions Office as it applies to the Crown Prosecution Service (by virtue of section 37 of the Commissioners for Revenue and Customs Act 2005).”	15
<i>Finance Act 2000 (c. 17)</i>		
53	The Finance Act 2000 shall be amended as follows.	
54	Section 148(2) (use of minimum wage information) shall cease to have effect.	
55	In Schedule 6 (climate change levy) paragraph 140 (destination of receipts) shall cease to have effect.	20
<i>Tax Credits Act 2002 (c. 21)</i>		
56	For section 2 of the Tax Credits Act 2002 (functions of Inland Revenue) substitute— “2 Functions of Commissioners for Revenue and Customs The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the payment and management of tax credits.”	25
57	Section 40(1)(a) of that Act (annual reports) shall cease to have effect.	
58	Paragraph 2 of Schedule 5 to that Act (use and disclosure of information) shall cease to have effect.	
<i>Finance Act 2002 (c. 23)</i>		30
59	The Finance Act 2002 shall be amended as follows.	
60	(1) In section 135 (requirement to use electronic communications)— (a) in subsection (1) for “the Commissioners of Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs”, (b) in subsections (2) to (5) for “Inland Revenue”, in each place, substitute “Revenue and Customs”, and (c) in subsection (10) for the definition of “the Inland Revenue”	35

substitute –

“the Revenue and Customs” means –

- (a) the Commissioners,
- (b) any officer of Revenue and Customs, and
- (c) any other person who for the purposes of electronic communications is acting under the authority of the Commissioners;”.

(2) Section 135(10) is also amended in Part 1 of Schedule 2 above.

- 61 In Schedule 13 (tax relief for expenditure on vaccine research, &c.) paragraph 26 (deduction of tax credits from Revenue’s gross receipts) shall cease to have effect. 10

Proceeds of Crime Act 2002 (c. 29)

- 62 In section 72(9) of the Proceeds of Crime Act 2002 (power of Crown Court to order compensation) for paragraph (d) substitute – 15
- “(d) if the person in default was a member of or acting on behalf of the Revenue and Customs Prosecutions Office, the compensation is payable by the Director of Revenue and Customs Prosecutions;”.

- 63 In section 436 of that Act (disclosure of information to Director) after paragraph (g) of subsection (5) insert – 20
- “(ga) the Director of Revenue and Customs Prosecutions;”.

Criminal Justice Act 2003 (c. 44)

- 64 In section 27 of the Criminal Justice Act 2003 (interpretation) – 25
- (a) in the definition of “investigating officer”, after “means” insert “an officer of Revenue and Customs, appointed in accordance with section 2(1) of the Commissioners for Revenue and Customs Act 2005, or”, and
 - (b) in the definition of “relevant prosecutor”, omit items (e) and (f) and after item (b) insert – 30
- “(ba) the Director of Revenue and Customs Prosecutions;”.

- 65 In section 29 of that Act (new method of instituting proceedings), in subsection (5) after paragraph (c) insert – 35
- “(ca) the Director of Revenue and Customs Prosecutions or a person authorised by him to institute criminal proceedings,”

Finance Act 2003 (c. 14)

- 66 The Finance Act 2003 shall be amended as follows.
- 67 In section 129(6) (relief for certain leases) for “section 10 of the Exchequer and Audit Departments Act 1866 (c. 39) (Commissioners to deduct repayments from gross revenues)” substitute “section 39 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund)”. 40

- 68 In section 130(6) (registered social landlords: treatment of certain leases) for “section 10 of the Exchequer and Audit Departments Act 1866 (c. 39) (Commissioners to deduct repayments from gross revenues)” substitute “section 39 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund)”. 5
- 69 In Schedule 2 to that Act (supply of electronic services in member States: VAT special accounting scheme) in paragraph 21(1)(b) for “section 10 of the Exchequer and Audit Departments Act 1866”, substitute “section 39 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund)”. 10

SCHEDULE 5

Section 47

REPEALS

<i>Short title and chapter</i>	<i>Extent of repeal</i>	
Public Revenue and Consolidated Fund Charges Act 1854 (c. 94)	In Schedule (B), the entry relating to the Inland Revenue.	15
Exchequer and Audit Departments Act 1866	In section 10, the words from the beginning to “at the Bank of England” and the proviso.	
Inland Revenue Regulation Act 1890 (c. 21)	The whole Act.	20
Public Accounts and Charges Act 1891 (c. 24)	The whole Act.	
Parliamentary Commissioner Act 1967 (c. 13)	In Schedule 2, the entries relating to the Inland Revenue and Customs and Excise.	
Taxes Management Act 1970 (c. 9)	Section 6(3) and (4). Section 111(2). Parts II and III of Schedule 1.	25
Finance Act 1972 (c. 41)	Section 127.	
Biological Weapons Act 1974 (c. 6)	Section 1B(6).	30
Customs and Excise Management Act 1979 (c. 2)	Sections 6 and 7. Section 8(1). Sections 12 to 18. Section 32. Section 84. Section 86. Section 145(2) and (4). In section 152(a), the words “stay, sist or”. Paragraphs (c) and (d) of section 152. Section 153. Section 155(2). Section 165. Section 169.	40

<i>Short title and chapter</i>	<i>Extent of repeal</i>	
Police and Criminal Evidence Act 1984 (c. 60)	Section 114(4).	
Copyright, Designs and Patents Act 1988 (c. 48)	Section 112(5).	5
Finance Act 1994 (c. 9)	Paragraph 32 of Schedule 7.	
Trade Marks Act 1994 (c. 26)	Section 90(5).	
Drug Trafficking Act 1994 (c. 37)	In section 60 – (a) subsection (2), (b) subsection (3), and (c) in subsection (6), the definition of “officer”.	10
Finance Act 1995 (c. 4)	Section 158.	
Merchant Shipping Act 1995 (c. 21)	Section 303.	15
Chemical Weapons Act 1996 (c. 6)	Section 30A(3) and (6).	
Finance Act 1996 (c. 8)	Paragraph 41 of Schedule 5.	
Landmines Act 1998 (c. 33)	Section 21(2), (3) and (6).	
Finance Act 1998 (c. 36)	Section 145. Paragraph 95 of Schedule 18.	20
Scotland Act 1998 (c. 46)	Section 77(8). Section 78(8).	
Social Security Contributions (Transfer of Functions, Etc.) Act 1999 (c. 2)	Section 7.	25
Finance Act 2000 (c. 17)	Section 148(2). Paragraph 140 of Schedule 6.	
Tax Credits Act 2002 (c. 21)	Section 40(1)(a). Paragraph 2 of Schedule 5.	30
Finance Act 2002 (c. 23)	Paragraph 26 of Schedule 13.	
Criminal Justice Act 2003 (c. 44)	In section 27, in the definition of “relevant prosecutor”, items (e) and (f).	

Commissioners for Revenue and Customs Bill

A

B I L L

To make provision for the appointment of Commissioners to exercise functions presently vested in the Commissioners of Inland Revenue and the Commissioners of Customs and Excise; for the establishment of a Revenue and Customs Prosecutions Office; and for connected purposes.

*Presented by Mr Chancellor of the Exchequer
supported by
Mr Secretary Blunkett, Mr Paul Boateng,
Dawn Primarolo, The Solicitor General,
John Healey and Mr Stephen Timms.*

*Ordered, by the House of Commons,
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