

2005 No. 1126 (C. 51)

REVENUE AND CUSTOMS

**The Commissioners for Revenue and Customs Act 2005
(Commencement) Order 2005**

Made - - - - - *7th April 2005 at 5:45pm*

The Treasury, in exercise of the powers conferred upon them by section 53 of the Commissioners for Revenue and Customs Act 2005(a), make the following Order:

Citation and interpretation

1.—(1) This Order may be cited as the Commissioners for Revenue and Customs Act 2005 (Commencement) Order 2005.

(2) In this Order “the Act” means the Commissioners for Revenue and Customs Act 2005.

Commencement of provisions

2.—(1) Subject to paragraph (2) the Act shall come into force immediately on the making of this order.

(2) The following provisions of the Act shall come into force on 18 April 2005 –

- (a) Section 5 (Commissioners’ initial functions),
- (b) Section 6 (Officers’ initial functions),
- (c) Section 7 and Schedule 1 (Former Inland Revenue matters),
- (d) Section 16 and Schedule 2 Part 1 (Functions of Commissioners: Restrictions, &c. General),
- (e) Section 8 (Transfer of functions),
- (f) Section 35 (Functions),
- (g) Section 36 (Functions: supplemental),
- (h) Section 50 (Consequential amendments, &c.) and Schedule 4,
- (i) Section 52 (Repeals) and Schedule 5, and
- (j) Section 54 (Transitional: general).

*John Heppell
Jim Murphy*

7th April 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This order brings in to force the Commissioners for Revenue and Customs Act 2005.

Immediately on making this Order the following sections are in force:

Commissioners and Officers

Section 1 (The Commissioners), section 2 (Officers of Revenue and Customs), section 3 (Declaration of Confidentiality), section 4 ('Her Majesty's Revenue and Customs')

Functions

Section 9 (Ancillary powers) and section 10 (The Valuation Office)

Exercise of functions

Section 11 (Treasury Directions), section 12 (Commissioners arrangements), section 13 (Exercise of Commissioners Functions), section 14 (Delegation), section 15 (Agency: Scotland and Northern Ireland)

Information

Section 17 (Use of Information) and part 2 of Schedule 2 (Functions of Commissioners and Officers: Restrictions, &c.: Use of information), section 18 (Confidentiality), section 19 (Wrongful disclosure), section 20 (Public interest disclosure), section 21 (Disclosure to a prosecuting authority), section 22 (Data protection), section 23 (Freedom of information)

Proceedings

Section 24 (Evidence), section 25 (Conduct of civil proceedings), section 26 (Rewards),

Inspection and complaints

Section 27 (Inspection), section 28 (Complaints and misconduct), section 29 (Confidentiality),

Offences

Section 30 (Impersonation), section 31 (Obstruction), section 32 (Assault), section 33 (Power of arrest)

Prosecutions

Section 34 and Schedule 3 (The Revenue and Customs Prosecutions Office), section 37 (Prosecutors), section 38 (Conduct of prosecutions on behalf of the office), section 39 (Designation of non-legal staff), section 40 (Confidentiality), section 41 (Disclosure of information to Director), section 42 (Inspection)

Money and property

Section 43 (Expenditure), section 44 (Payment in to the Consolidated Fund), section 45 (Remuneration, &c.), section 46 (Accounts), section 47 (Payment out of the Consolidated Fund), section 48 (Transfer of property, &c.: general), section 49 (Transfer of property, &c.: Prosecutions office)

General

Section 51 (Interpretation), section 55 (Transitional: penalties), section 56 (Extent) and section 57 (Short title)

Transfer of functions

The following provisions of the Act shall come into force on 18th April 2005:

Section 5 (Commissioners' initial functions), section 6 (Officers' initial functions) section 7 & and Schedule 1 (Former Inland Revenue matters). These sections transfer functions to Her Majesty's Revenue and Customs. Section 8 (power to transfer functions) and section 16 (Restriction, &c.) and part 1 of Schedule 2 (Functions of Commissioners and Officers: Restrictions, &c.)

Section 35 (Functions) and section 36 (Functions: supplemental) these sections transfer functions to the Director of Revenue and Customs Prosecutions Office.

Section 50 and Schedule 4 (Consequential amendments, &c.), section 52 and Schedule 5 (Repeals) and section 54 (Transitional: general).