The Commissioners for Her Majesty's Revenue and Customs-

(1) authorise any officer for the purposes of section 100 of the Taxes Management Act 1970 other than in respect of penalties under-

sections 93(2) and (4) and 93A(2) and (4) of that Act,

section 99 of that Act, and

paragraphs 17 and 18 of Schedule 18 to the Finance Act 1998;

- (2) revoke the authorisation given by the Commissioners for Inland Revenue dated 13th April 2004 relating to those purposes; and
- (3) declare that this authorisation is in addition to any others given for the purposes of section 100 of the Taxes Management Act 1970.

× 5. October 2011 × 6 October 2011

2011

2011

Commissioners for Her Majesty's Revenue and Customs