

1. The Commissioners for Her Majesty's Revenue and Customs direct, in accordance with subsection (7) of section 20 of the Taxes Management Act 1970, that only the officers of Revenue and Customs specified below are authorised for the purposes of subsections (1) or (3) of that section.

The officers are—

- (1) any officer in the Senior Civil Service.
- (2) any officer in Grade 6 or Grade 7 for the time being serving in—
- (a) Special Civil Investigations;
 - (b) Complex Personal Tax Teams;
 - (c) Large Business Service;
 - (d) The Risk and Intelligence Service;
 - (e) Anti-Avoidance Group;
 - (f) CT & VAT International;
 - (g) Charity, Assets & Residence –Trusts;
 - (h) Charity, Assets & Residence – Charities;
 - (i) Charity, Assets & Residence – Shares & Assets Valuation, Savings and Pensions; and
 - (j) Charity, Assets & Residence - Residency Business.
- (3) any officer in Grade 6 for the time being serving in Local Compliance.

Nothing in this paragraph authorises the giving of a notice to an advocate, barrister or solicitor.

2. In consequence of paragraph 1 the Commissioners revoke the authorisation dated 19 February 2002 by the Commissioners of Inland Revenue relating to the authorisation of inspectors for the purposes of those enactments.

Signature



Signature



(Commissioners for Her Majesty's Revenue and Customs)

Date

16th June 2008