

HM Revenue & Customs (HMRC) & the Revenue Customs Prosecution Office (RCPO)

HM Customs and Excise and the Inland Revenue merged on 18 April 2005 to form HMRC. A new, independent, prosecutions office 'the RCPO' has taken over prosecution of tax offences.

Essentially, for the moment, as structure is given to enabling legislation and practical changes are brought into effect, a status quo is maintained as powers previously held by Customs and the Inland Revenue have not yet been extended. In general, however, HMRC officers will be able to exercise all the functions of Revenue and Customs officers, albeit that former Revenue officers will not be allowed to exercise powers which had formerly been exclusive to Customs and vice versa, in order to prevent any inadvertent widening of powers in the new department.

Information acquired by HMRC in connection with a particular function will be able to be used for all its functions. The legislation will allow HMRC to pool its information, irrespective of the purpose for which it was originally obtained, subject to any prohibition otherwise imposed by other legislation such as the Data Protection Act 1998 and the Human Rights Act 1998. HMRC will maintain such statutory gateways for the exchange of information with other government departments as the two departments had previously.

HMRC now has a single website which can be accessed by the following link which can also be found on the Links page of our website:

<http://www.hmrc.gov.uk/>