

*Status: Point in time view as at 18/04/2005.*

*Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &C.

##### *Income and Corporation Taxes Act 1988 (c. 1)*

- 37 In section 816 of the Income and Corporation Taxes Act 1988 (double taxation relief: disclosure of information)—
- (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—
    - “(5) In this section “Revenue and Customs official” has the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005 (confidentiality).”

#### **Commencement Information**

**II** Sch. 4 para. 37 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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