

*Status: Point in time view as at 07/02/2023.*

*Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Finance Act 1989 (c. 26) is up to date with all changes known to be in force on or before 20 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.

##### *Finance Act 1989 (c. 26)*

- 39 After section 182(10) of the Finance Act 1989 (disclosure) insert—
- “(10A) In this section, in relation to the disclosure of information “identifiable person” means a person whose identity is specified in the disclosure or can be deduced from it.”

#### **Commencement Information**

- II** Sch. 4 para. 39 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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