

## 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).”