***Changes to legislation:*** *Commissioners for Revenue and Customs Act 2005, Part 2 is up to date with all changes known to be in force on or before 25 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) View outstanding changes*

# SCHEDULES

## SCHEDULE 2

## FUNCTIONS OF COMMISSIONERS AND OFFICERS: RESTRICTIONS, &C.

### PART 2

### USE OF INFORMATION

*Teaching and Higher Education Act 1998 (c. 30)*

15 The Commissioners may supply information in accordance with section 24 of the Teaching and Higher Education Act 1998 (supply of information in connection with the student loan scheme) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

**Commencement Information**

**I1** Sch. 2 para. 15 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

*Employment Relations Act 1999 (c. 26)*

16 The Commissioners may supply information in accordance with section 39 of the Employment Relations Act 1999 (supply of information in connection with the national minimum wage and agricultural wages) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

**Commencement Information**

**I2** Sch. 2 para. 16 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

*Immigration and Asylum Act 1999 (c. 33)*

[F1]17 . . . . . .

**Textual Amendments**

**F1** Sch. 2 para. 17 repealed (31.1.2008) by UK Borders Act 2007 (c. 30), ss. 40(6)(c), 59(2), **Sch.**; S.I. 2008/99, art. 2(m)(n)

**Commencement Information**

**I3** Sch. 2 para. 17 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

***Changes to legislation:*** *Commissioners for Revenue and Customs Act 2005, Part 2 is up to date with all changes known to be in force on or before 25 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) View outstanding changes*

*Financial Services and Markets Act 2000 (c. 8)*

18 The Commissioners may supply information in accordance with section 350 of the Financial Services and Markets Act 2000 (supply of information to assist with an investigation under section 168 of that Act) only if the information was obtained or is held in the exercise of a function relating to matters to which section 7 above applies.

**Commencement Information**

**I4** Sch. 2 para. 18 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

*Terrorism Act 2000 (c. 11)*

19 Information may be supplied in accordance with paragraph 4(2) of Schedule 14 to the Terrorism Act 2000 (exercise of officers' powers) only if the information has not been held solely in the exercise of functions relating to matters to which section 7 above applies.

**Commencement Information**

**I5** Sch. 2 para. 19 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

*Nationality, Immigration and Asylum Act 2002 (c. 41)*

[F2]20 . . . . . .

**Textual Amendments**

**F2** Sch. 2 para. 20 repealed (31.1.2008) by UK Borders Act 2007 (c. 30), ss. 40(6)(c), 59(2), **Sch.**; S.I. 2008/99, art. 2(m)(n)

**Commencement Information**

**I6** Sch. 2 para. 20 in force at 7.4.2005 by S.I. 2005/1126, **art. 2(1)**

**Changes to legislation:**
Commissioners for Revenue and Customs Act 2005, Part 2 is up to date with all changes known to be in force on or before 25 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.
View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

– s. 18(2)(ia) inserted by 2019 anaw 1 s. 9