
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 21 April 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 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)

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 21 April 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.

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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](#)