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**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Paragraph 28 is up to date with all changes known to be in force on or before 09 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](#)

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &C.

##### *Customs and Excise Management Act 1979 (c. 2)*

28 In section 171 (offences and penalties) after subsection (4) (offence by body corporate) insert—

“(4A) Subsection (4) shall not apply to an offence which relates to a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters).”

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#### **Commencement Information**

**II** Sch. 4 para. 28 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

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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](#)