

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 7: Community investment tax relief

Overview

Chapter 7: Supplementary and general

Overview

Section 374: Disclosure

1037. This section authorises disclosure of information between HMRC and the Secretary of State for the purpose of discharging their respective functions under this Part. It is based on paragraph 43 of Schedule 16 to FA 2002.
1038. Reference to “the Income Tax Acts” has been substituted in *subsection (1)(a)* for the reference to “the Tax Acts” in paragraph 43(1)(a) of Schedule 16 to FA 2002. That paragraph will continue in force for the purposes of corporation tax relief with the substitution of “the Corporation Tax Acts” for “the Tax Acts”.