

---

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Cross Heading: Criminal Justice Act 1987 (c. 38) is up to date with all changes known to be in force on or before 12 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.

##### *Criminal Justice Act 1987 (c. 38)*

- 35 (1) In section 3(1) and (2) of the Criminal Justice Act 1987 (disclosure)—
- (a) for “subject to an obligation of secrecy under the Taxes Management Act 1970” substitute “ to which section 18 of the Commissioners for Revenue and Customs Act 2005 would apply but for section 18(2) ”,
  - (b) for “the Commissioners of Inland Revenue or an officer of those Commissioners”, in each place, substitute “ Her Majesty’s Revenue and Customs ”,
  - (c) for “an offence relating to inland revenue”, in each place, substitute “ an offence relating to a former Inland Revenue matter ”, and
  - (d) for “any member of the Crown Prosecution Service” substitute “ the Revenue and Customs Prosecutions Office ”.
- (2) At the end of section 3 of that Act add—
- “(8) In subsections (1) and (2) “former Inland Revenue matter” means a matter listed in Schedule 1 to the Commissioners for Revenue and Customs Act 2005 except for paragraphs 2, 10, 13, 14, 15, 17, 19, 28, 29 and 30.”

---

#### **Commencement Information**

**II** Sch. 4 para. 35 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: Criminal Justice Act 1987 (c. 38) is up to date with all changes known to be in force on or before 12 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.

[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](#)