



Digital Economy Act 2017

2017 CHAPTER 30

PART 5

DIGITAL GOVERNMENT

CHAPTER 5

SHARING FOR RESEARCH PURPOSES

67 Information disclosed by the Revenue and Customs

- (1) Subsection (2) applies to personal information—
 - (a) in which the identity of a particular person is specified or from which the identity of a particular person can be deduced, whether from the information itself or from that information taken together with any other published information, and
 - (b) which—
 - (i) is disclosed under section 64(1) (disclosure for research purposes) by the Revenue and Customs, or
 - (ii) is disclosed under section 64(1) by a person other than the Revenue and Customs and is derived from information disclosed under section 64(5) by the Revenue and Customs, and is received by a person (“P”) under section 64(1).
- (2) Personal information to which this subsection applies may not be disclosed—
 - (a) by P, or
 - (b) by a person to whom the information is disclosed by virtue of subsection (3).
- (3) Subsection (2) does not apply to a disclosure—
 - (a) to a person by whom the research referred to in section 64(1) is being or is to be carried out, or

Status: This is the original version (as it was originally enacted).

- (b) for the purposes of enabling anything that is to be published as a result of the research to be reviewed before publication, where the disclosure is made to a person who is accredited under section 71 as a person to whom such information may be disclosed for that purpose.
- (4) Subsection (5) applies to personal information which—
 - (a) identifies a particular person, and
 - (b) is disclosed by the Revenue and Customs under section 64(5) (disclosure for processing) and received by a person (“P”).
 - (5) Personal information to which this subsection applies may not be disclosed—
 - (a) by P, or
 - (b) by any other person who has received it under section 64(5).
 - (6) Subsection (5) does not apply to a disclosure under section 64(1).
 - (7) Subsection (2) or (5) does not apply to a disclosure which is made with the consent of the Commissioners for Her Majesty’s Revenue and Customs (which may be general or specific).
 - (8) A person who contravenes subsection (2) or (5) is guilty of an offence.
 - (9) It is a defence for a person charged with an offence under subsection (8) to prove that the person reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
 - (10) Subsections (4) to (7) of section 19 of the Commissioners for Revenue and Customs Act 2005 apply to an offence under subsection (8) as they apply to an offence under that section.