



# Data Protection Act 1984

## 1984 CHAPTER 35

### PART IV

#### EXEMPTIONS

#### 28 Crime and taxation

- (1) Personal data held for any of the following purposes—
- (a) the prevention or detection of crime ;
  - (b) the apprehension or prosecution of offenders ; or
  - (c) the assessment or collection of any tax or duty,
- are exempt from the subject access provisions in any case in which the application of those provisions to the data would be likely to prejudice any of the matters mentioned in this subsection.
- (2) Personal data which—
- (a) are held for the purpose of discharging statutory functions ; and
  - (b) consist of information obtained for such a purpose from a person who had it in his possession for any of the purposes mentioned in subsection (1) above,
- are exempt from the subject access provisions to the same extent as personal data held for any of the purposes mentioned in that subsection.
- (3) Personal data are exempt from the non-disclosure provisions in any case in which—
- (a) the disclosure is for any of the purposes mentioned in subsection (1) above ; and
  - (b) the application of those provisions in relation to the disclosure would be likely to prejudice any of the matters mentioned in that subsection ;
- and in proceedings against any person for contravening a provision mentioned in section 26(3)(a) above it shall be a defence to prove that he had reasonable grounds for believing that failure to make the disclosure in question would have been likely to prejudice any of those matters.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Personal data are exempt from the provisions of Part II of this Act conferring powers on the Registrar, to the extent to which they are exercisable by reference to the first data protection principle, in any case in which the application of those provisions to the data would be likely to prejudice any of the matters mentioned in subsection (1) above.