



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 10

#### INFORMATION

*England and Wales and Northern Ireland*

#### **437 Further disclosure**

- (1) Subsection (2) applies to information obtained under section 436 from the Commissioners of Inland Revenue or from the Commissioners of Customs and Excise or from a person acting on behalf of either of them.
- (2) Such information must not be further disclosed except—
  - (a) for a purpose connected with the exercise of the Director's functions, and
  - (b) with the consent of the Commissioners concerned.
- (3) Consent under subsection (2) may be given—
  - (a) in relation to a particular disclosure;
  - (b) in relation to disclosures made in circumstances specified or described in the consent.
- (4) The power to consent to further disclosure under subsection (2)(b) may be delegated (either generally or for a specified purpose)—
  - (a) in the case of the Commissioners of Inland Revenue, to an officer of the Board of Inland Revenue;
  - (b) in the case of the Commissioners of Customs and Excise, to a customs officer.
- (5) Subsection (6) applies to information obtained under section 436 from a permitted person other than the Commissioners of Inland Revenue or the Commissioners of Customs and Excise or a person acting on behalf of either of them.
- (6) A permitted person who discloses such information to the Director may make the disclosure subject to such conditions as to further disclosure by the Director as the

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*Status: This is the original version (as it was originally enacted).*

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permitted person thinks appropriate; and the information must not be further disclosed in contravention of the conditions.