



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Information*

#### **19 Wrongful disclosure**

- (1) A person commits an offence if he contravenes section 18(1) [<sup>F1</sup>or (2A)]<sup>F2</sup>... or 20(9) by disclosing revenue and customs information relating to a person whose identity—
  - (a) is specified in the disclosure, or
  - (b) can be deduced from it.
- (2) In subsection (1) “revenue and customs information relating to a person” means information about, acquired as a result of, or held in connection with the exercise of a function of the Revenue and Customs (within the meaning given by section 18(4)(c)) in respect of the person; but it does not include information about internal administrative arrangements of Her Majesty’s Revenue and Customs (whether relating to Commissioners, officers or others).
- (3) It is a defence for a person charged with an offence under this section of disclosing information to prove that he reasonably believed—
  - (a) that the disclosure was lawful, or
  - (b) that the information had already and lawfully been made available to the public.
- (4) A person guilty of an offence under this section shall be liable—
  - (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
  - (b) on summary conviction, to imprisonment for a term not exceeding [<sup>F3</sup>12 months][<sup>F3</sup>the general limit in a magistrates’ court], to a fine not exceeding the statutory maximum or to both.
- (5) A prosecution for an offence under this section may be instituted in England and Wales [<sup>F4</sup>only by or with the consent of the Director of Public Prosecutions.]

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- (6) A prosecution for an offence under this section may be instituted in Northern Ireland only—
- (a) by the Commissioners, or
  - (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (7) In the application of this section to Scotland or Northern Ireland the reference in subsection (4)(b) to 12 months shall be taken as a reference to six months.
- (8) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of section 18(1) [<sup>F5</sup>or (2A)]<sup>F6</sup> ... or 20(9) (whether or not this section applies to the contravention).

#### Textual Amendments

- F1** Words in s. 19(1) inserted (23.5.2016) by Scotland Act 2016 (c. 11), ss. **16(7)**, 72(3)
- F2** Words in s. 19(1) omitted (1.1.2015) by virtue of The Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3294), arts. 1(2), **4(1)(b)(i)**
- F3** Words in s. 19(4)(b) substituted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 2(1), **Sch. Pt. 1**
- F4** Words in s. 19(5) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), **Sch. 1 para. 6**
- F5** Words in s. 19(8) inserted (23.5.2016) by Scotland Act 2016 (c. 11), ss. **16(7)**, 72(3)
- F6** Words in s. 19(8) omitted (1.1.2015) by virtue of The Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3294), arts. 1(2), **4(1)(b)(ii)**

#### Modifications etc. (not altering text)

- C1** S. 19 applied by 2005 c. 19, s. **352A** (as inserted (19.7.2006) by Finance Act 2006 (c. 25), s. **177**)
- C2** S. 19 applied (with modifications) (15.2.2008) by Serious Crime Act 2007 (c. 27), ss. **85(6)**, 94(1) (with s. 85(8)); S.I. 2008/219, art. 2(a)
- C3** S. 19 modified by 1994 c. 9, s. **41A(3)** (as inserted (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 23 para. 13**)
- C4** S. 19 applied by 2007 c. 3, s. **257SI(6)** (as inserted (17.7.2014) by Finance Act 2014 (c. 26), **Sch. 11 para. 1**)
- C5** S. 19 applied by 2013 c. 7, s. 14A(3) (as inserted (17.7.2014) by Finance Act 2014 (c. 26), s. **93(1)**)
- C6** S. 19 applied (26.5.2015) by Deregulation Act 2015 (c. 20), ss. **5(4)**, 115(7); S.I. 2015/994, art. 6(c)
- C7** S. 19 applied by 2009 c. 22, s. 40C(2) (as inserted (4.7.2016) by Enterprise Act 2016 (c. 12), ss. **26(1)**, 44(5); S.I. 2016/695, art. 2(a))
- C8** S. 19 applied (12.7.2016) by Immigration Act 2016 (c. 19), ss. **7(10)**, 94(1); S.I. 2016/603, reg. 3(a)
- C9** S. 19 applied (cond.) (20.7.2016) by Childcare Payments Act 2014 (c. 28), ss. **28**, 75(2); S.I. 2016/763, reg. 2(1)
- C10** S. 19 applied (1.10.2016) by Housing and Planning Act 2016 (c. 22), ss. **83(7)**, 90(7), 216(3); S.I. 2016/956, reg. 2(a)
- C11** S. 19 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 2 para. 17(4)**
- C12** S. 19 applied (17.1.2017) by Savings (Government Contributions) Act 2017 (c. 2), s. 6(2)(3), **Sch. 1 para. 18(5)**
- C13** S. 19 applied (16.11.2017 for specified purposes) by Finance (No. 2) Act 2017 (c. 32), ss. **52(4)**, 59(1)
- C14** S. 19 applied (13.9.2018 for specified purposes) by Taxation (Cross-border Trade) Act 2018 (c. 22), ss. **25(5)**, 57(1)(a) (with s. 25(6)(7))

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- C15** S. 19 applied (16.11.2017 for specified purposes, 1.4.2019 in so far as not already in force) by Finance (No. 2) Act 2017 (c. 32), **ss. 52(4)**, 59(1); S.I. 2018/298, reg. 2(1)
- C16** S. 19 applied (14.2.2020) by The Double Taxation Dispute Resolution (EU) Regulations 2020 (S.I. 2020/51), regs. 1, **50(5)** (with regs. 10(9), 20(8))
- C17** S. 19 applied (14.2.2020) by The Double Taxation Dispute Resolution (EU) Regulations 2020 (S.I. 2020/51), regs. 1, **49(2)** (with regs. 10(9), 20(8))
- C18** S. 19 applied (17.12.2020) by Trade (Disclosure of Information) Act 2020 (c. 28), **ss. 1(4)**, 6(2) (with s. 1(5)(6))
- C19** S. 19 applied (31.12.2020) by 1979 c. 2, **s. 8B(4)** (with s. 8B(5)(7)) (as inserted by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(1)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C20** S. 19 applied (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Cross-border Trade) Act 2018 (c. 22), **ss. 25(5)**, 57(1)(a) (with s. 25(6)(7)) (with savings and transitional provisions in 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, reg. 4(a) (which affecting provision is revoked (31.12.2020) by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(3)(a)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C21** S. 19 applied (31.12.2020) by 1979 c. 2, **s. 8A(4)** (with s. 8A(5)(7)) (as inserted by European Union (Future Relationship) Act 2020 (c. 29), **ss. 20(1)**, 40(7); S.I. 2020/1662, **reg. 2(s)**)
- C22** S. 19 applied (31.12.2020) by European Union (Withdrawal Agreement) Act 2020 (c. 1), s. 42(7), **Sch. 2 para. 36(3)** (with Sch. 2 paras. 36(4), 37); S.I. 2020/1622, **reg. 5(h)**
- C23** S. 19 applied (with effect in accordance with s. 125(2) of the amending Act) by Finance Act 2021 (c. 26), **Sch. 33 para. 7(4)** (with Sch. 33 para. 7(5)-(7))
- C24** S. 19 applied (with modifications) (30.6.2021) by Trade Act 2021 (c. 10), **ss. 13(4)**, 18(2) (with s. 13(6)); S.I. 2021/550, **reg. 4(c)**
- C25** S. 19 applied (4.1.2022) by National Security and Investment Act 2021 (c. 25), **ss. 55(2)**, 66(3); S.I. 2021/1465, regs. 2, 3 (with regs. 4, 5)
- C26** S. 19 applied (10.3.2022 for specified purposes, 1.4.2022 in so far as not already in force) by Public Service Pensions and Judicial Offices Act 2022 (c. 7), **ss. 104(3)**, 131(1)(2)(f) (with s. 104(4)-(6))
- C27** S. 19 applied (1.4.2022 for the financial year beginning with April 2022 and subsequent financial years) by Finance Act 2022 (c. 3), **s. 62(5)**
- C28** S. 19 applied by 1988 c. 41, **s. 63D(8)** (as inserted (E.W.N.I.) (26.12.2023) by Non Domestic Rating Act 2023 (c. 53), **ss. 11**, 19(3))
- C29** S. 19 applied (11.1.2024) by Energy Act 2023 (c. 52), **ss. 278(3)**, 334(1); S.I. 2024/32, reg. 2(c)(iv)
- C30** S. 19(3)(4) applied by 1995 c. 32, **s. 12B(2)** (as inserted (with effect in accordance with s. 40(7) of the amending Act) by London Olympic Games and Paralympic Games Act 2006 (c. 12), s. 40(2), **Sch. 3 para. 14** (with s. 40(5)); S.I. 2007/1064, **art. 2(c)**; S.I. 2007/1064, **art. 2(c)**)
- C31** S. 19(4)-(7) applied (26.5.2015) by Small Business, Enterprise and Employment Act 2015 (c. 26), **ss. 9(5)**, 164(3)(a)(iii)
- C32** S. 19(4)-(7) applied by S.I. 2015/310, reg. 29A(3) (as inserted (22.2.2018) by The Fluorinated Greenhouse Gases (Amendment) Regulations 2018 (S.I. 2018/98), regs. 1(2), **25**)
- C33** S. 19(4)-(7) applied (1.4.2018 for specified purposes, 1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 42(5)**, 118(4)(5); S.I. 2018/342, reg. 3(1)(f); S.I. 2018/382, reg. 3(h)
- C34** S. 19(4)-(7) applied (1.4.2018 for specified purposes, 1.5.2018 in so far as not already in force) by Digital Economy Act 2017 (c. 30), **ss. 67(10)**, 118(4)(5); S.I. 2018/342, reg. 3(2); S.I. 2018/382, reg. 3(dd)
- C35** S. 19(4)-(7) applied (1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 51(5)**, 118(4); S.I. 2018/382, reg. 3(p)
- C36** S. 19(4)-(7) applied (1.5.2018 for E.W.S.) by Digital Economy Act 2017 (c. 30), **ss. 59(5)**, 118(4); S.I. 2018/382, reg. 3(w)
- C37** S. 19(4)-(7) applied by 1996 c. 14, s. 125B(4) (with s. 125C) (as inserted (23.7.2018) by Data Protection Act 2018 (c. 12), **ss. 195(2)**, 212(1) (with ss. 117, 209, 210); S.I. 2018/625, reg. 3(l))
- C38** S. 19(4)-(7) applied (1.8.2022 for specified purposes, 12.10.2022 in so far as not already in force) by Economic Crime (Transparency and Enforcement) Act 2022 (c. 10), **ss. 40(6)**, 69(1); S.I. 2022/876, reg. 3(l); S.I. 2022/1039, reg. 2(a)

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- C39** S. 19(4)-(7) applied (26.10.2023 for specified purposes, 4.3.2024 in so far as not already in force) by 2006 c. 46, s. 1110G(7) (as inserted by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 94\(4\)](#), 219(1)(2)(b); S.I. 2024/269, reg. 2(z36))
- C40** S. 19(7) applied by 1995 c. 32, s. 12B(2) (as inserted (with effect in accordance with s. 40(7) of the amending Act) by [London Olympic Games and Paralympic Games Act 2006 \(c. 12\)](#), s. 40(2), [Sch. 3 para. 14](#) (with s. 40(5)); S.I. 2007/1064, art. 2(c))

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**Commencement Information**

- I1** S. 19 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

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**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](#)