



Corporation Tax Act 2009

2009 CHAPTER 4

[^{F1}PART 15B

VIDEO GAMES DEVELOPMENT

CHAPTER 3

VIDEO GAMES TAX RELIEF

Miscellaneous

[^{F1}1217C] Wrongful disclosure

- (1) A person (“X”) commits an offence if—
 - (a) X discloses revenue and customs information relating to a person (as defined in section 19(2) of the Commissioners for Revenue and Customs Act 2005),
 - (b) the identity of the person to whom the information relates is specified in the disclosure or can be deduced from it, and
 - (c) the disclosure contravenes section 1217CM(5).
- (2) If a person (“Y”) is charged with an offence under subsection (1), it is a defence for Y to prove that Y reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (3) A person guilty of an offence under subsection (1) is liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum or both.

Changes to legislation: Corporation Tax Act 2009, Section 1217CN is up to date with all changes known to be in force on or before 05 August 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

- [In the application of this section in England and Wales, the reference in subsection (3) ^{F2}(3A) (b) to 12 months is to be read as a reference to the general limit in a magistrates’ court (or to 6 months in relation to an offence committed before 2 May 2022).]
- (4) A prosecution for an offence under subsection (1) may be brought in England and Wales [^{F3}only by or with the consent of the Director of Public Prosecutions.]
- (5) A prosecution for an offence under subsection (1) may be brought in Northern Ireland only—
- (a) by the Commissioners for Her Majesty's Revenue and Customs, or
 - (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (6) In the application of this section—
- ^{F4}(a)
 - (b) in Northern Ireland,
- the reference in subsection (3)(b) to 12 months is to be read as a reference to 6 months.]

Textual Amendments

- F1** Pt. 15B inserted (17.7.2013 for specified purposes and 1.4.2014 in so far as not already in force) by Finance Act 2013 (c. 29), **Sch. 17 paras. 1, 2**; S.I. 2014/1962, art. 2(1)(2)
- F2** S. 1217CN(3A) inserted by The Judicial Review and Courts Act 2022 (Magistrates’ Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), **20(4)(a)** (as amended (18.10.2023) by S.I. 2023/1108, regs. 1(2), **3(2)**)
- F3** Words in s. 1217CN(4) 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. 2 para. 64**
- F4** S. 1217CN(6)(a) omitted (7.2.2023 at 12.00 p.m.) by virtue of The Judicial Review and Courts Act 2022 (Magistrates’ Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), **20(4)(b)**

Changes to legislation:

Corporation Tax Act 2009, Section 1217CN is up to date with all changes known to be in force on or before 05 August 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:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)