



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

HGV road user levy

93 HGV road user levy: disclosure of information by HMRC

(1) After section 14 of the HGV Road User Levy Act 2013 insert—

“14A Disclosure of information by Revenue and Customs

- (1) Information which is held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (confidentiality) may be disclosed by or with the authority of the Commissioners for Her Majesty's Revenue and Customs to—
 - (a) the Secretary of State, or
 - (b) a person providing services to the Secretary of State,for the purpose of enabling or assisting the exercise of any of the Secretary of State's functions under or by virtue of this Act.
- (2) Information disclosed in accordance with subsection (1) may not be further disclosed except—
 - (a) to any other person to whom it could have been disclosed in accordance with that subsection, or
 - (b) with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (3) If, in contravention of subsection (2), any revenue and customs information relating to a person is disclosed and the identity of the person—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,

Changes to legislation: Finance Act 2014, Section 93 is up to date with all changes known to be in force on or before 06 July 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](#)

section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.

- (4) In subsection (3) “revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005.
 - (5) Nothing in this section authorises the making of a disclosure which contravenes the Data Protection Act 1998.”
- (2) In regulation 2 of the HGV Road User Levy (HMRC Information Gateway) Regulations 2013 (S.I. 2013/3186), omit paragraphs (1) and (2).

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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):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)