



Health and Safety at Work etc. Act 1974

1974 CHAPTER 37

PART I

HEALTH, SAFETY AND WELFARE IN CONNECTION WITH WORK, AND CONTROL OF DANGEROUS SUBSTANCES AND CERTAIN EMISSIONS INTO THE ATMOSPHERE

Obtaining and disclosure of information

[^{F2} 27A [^{F1}Information communicated by Commissioners for Revenue and Customs].

- (1) If they think it appropriate to do so for the purpose of facilitating the exercise or performance by any person to whom sub-section (2) below applies of any of that person's powers or duties under any of the relevant statutory provisions, [^{F3}the Commissioners for Her Majesty's Revenue and Customs] may authorise the disclosure to that person of any information obtained [^{F4}or held] for the purposes of the exercise [^{F5}by Her Majesty's Revenue and Customs] of their functions in relation to imports.
- (2) This subsection applies to an enforcing authority and to an inspector.
- (3) A disclosure of information made to any person under subsection (1) above shall be made in such manner as may be directed by [^{F6}the Commissioners for Her Majesty's Revenue and Customs] and may be made through such persons acting on behalf of that person as may be so directed.
- (4) Information may be disclosed to a person under subsection (1) above whether or not the disclosure of the information has been requested by or on behalf of that person.]

Textual Amendments

- F1** S. 27A heading substituted (18.4.2005) by virtue of *Commissioners for Revenue and Customs Act 2005* (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(4)**; S.I. 2005/1126, **art. 2(2)(h)**
- F2** S. 27A inserted by *Consumer Protection Act 1987* (c. 43, SIF 109:1), s. 36, **Sch. 3 para. 4**
- F3** Words in s. 27A(1) substituted (18.4.2005) by *Commissioners for Revenue and Customs Act 2005* (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(a)**; S.I. 2005/1126, **art. 2(2)(h)**

Status: Point in time view as at 06/04/2011. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Health and Safety at Work etc. Act 1974, Section 27A . (See end of Document for details)

- F4** Words in s. 27A(1) inserted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(b)**; S.I. 2005/1126, **art. 2(2)(h)**
- F5** Words in s. 27A(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(2)(c)**; S.I. 2005/1126, **art. 2(2)(h)**
- F6** Words in s. 27A(3) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 18(3)**; S.I. 2005/1126, **art. 2(2)(h)**

Modifications etc. (not altering text)

- C1** Ss. 1-59 applied by S.I. 2001/2127 art. 8A 8B (as inserted (E.W.S.) (6.4.2011) by *The Health and Safety at Work etc. Act 1974 (Application outside Great Britain) (Variation) Order 2011 (S.I. 2011/745)*, arts. 1(1), **3(2)**)
- C2** Ss. 19-28 applied (with modifications) (1.1.1993) by S.I. 1992/3073, **reg. 28, Sch. 6 para. 1(b)**
 Ss. 19-28, 33-35, 38, 39, 41, 42 applied (with modifications) (E.W.S.) (1.3.1996) by S.I. 1996/192, **reg. 15, Sch. 14 para. 1(b)**
 Ss. 19-28, 33-35, 38, 39, 41, 42 applied (with modifications) (E.W.S.) (1.7.1997) by S.I. 1997/831, **reg. 19(1)-(4), Sch. 15 para. 1(a)(b)**
- C3** Ss. 19-28 modified (6.4.1992) by S.I.1992/711, **regs. 1(2), 28(3)(b)(5)(a)**
- C4** Ss. 19-28 applied (with modifications) (29.11.1999) by S.I. 1999/2001, **reg. 24(1), Sch. 8 para. 1(b)**
- C5** Ss. 1-59, 80-82 applied (11.7.2001) by S.I. 2001/2127, **arts. 4(1), 5(1)(2), 6(1), 7(1), 8(1), 10** (with art. 11) (as amended by S.I. 2009/1750, **art. 2(2)(4)**)
- C6** S. 27A applied (with modifications) (E.W.S.) (3.5.2004) by S.I. 2004/129, **reg. 23(3)(d)**; s. 27A applied (with modifications) (E.W.S.) (22.4.2005) by S.I. 2005/928, **reg. 4(2)-(6)**
- C7** Ss. 1-59, 80-82 applied (temp.) (5.8.2009) by *The Health and Safety at Work etc. Act 1974 (Application outside Great Britain) Order 2001 (S.I. 2001/2127)*, arts. 8A, 8B (as inserted by S.I. 2009/1750, **art. 2(3)**)
- C8** Ss. 19-28 applied (with modifications) (E.W.S.) (4.7.2010 for certain purposes and otherwise 4.7.2013) by *The Pyrotechnic Articles (Safety) Regulations 2010 (S.I. 2010/1554)*, **regs. 1, 18, 37(1)**, {Sch. 4 paras. 1, 2}

Status:

Point in time view as at 06/04/2011. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Health and Safety at Work etc. Act 1974, Section 27A .