



Criminal Justice Act 1987

1987 CHAPTER 38

PART I

FRAUD

Serious Fraud Office

3 Disclosure of information. **E+W**

- (1) Where any information subject to an obligation of secrecy under the ^{M1}Taxes Management Act 1970 has been disclosed by the Commissioners of Inland Revenue or an officer of those Commissioners to any member of the Serious Fraud Office for the purposes of any prosecution of an offence relating to inland revenue, that information may be disclosed by any member of the Serious Fraud Office—
 - (a) for the purposes of any prosecution of which that Office has the conduct;
 - (b) to any member of the Crown Prosecution Service for the purposes of any prosecution of an offence relating to inland revenue; and
 - (c) to the Director of Public Prosecutions for Northern Ireland for the purposes of any prosecution of an offence relating to inland revenue,but not otherwise.
- (2) Where the Serious Fraud Office has the conduct of any prosecution of an offence which does not relate to inland revenue, the court may not prevent the prosecution from relying on any evidence under section 78 of the ^{M2}Police and Criminal Evidence Act 1984 (discretion to exclude unfair evidence) by reason only of the fact that the information concerned was disclosed by the Commissioners of Inland Revenue or an officer of those Commissioners for the purposes of any prosecution of an offence relating to inland revenue.
- (3) Where any information is subject to an obligation of secrecy imposed by or under any enactment other than an enactment contained in the ^{M3}Taxes Management Act 1970, the obligation shall not have effect to prohibit the disclosure of that information to any person in his capacity as a member of the Serious Fraud Office but any information

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disclosed by virtue of this subsection may only be disclosed by a member of the Serious Fraud Office for the purposes of any prosecution in England and Wales, Northern Ireland or elsewhere and may only be disclosed by such a member if he is designated by the Director for the purposes of this subsection.

- (4) Without prejudice to his power to enter into agreements apart from this subsection, the Director may enter into a written agreement for the supply of information to or by him subject, in either case, to an obligation not to disclose the information concerned otherwise than for a specified purpose.
- (5) Subject to subsections (1) and (3) above and to any provision of an agreement for the supply of information which restricts the disclosure of the information supplied, information obtained by any person in his capacity as a member of the Serious Fraud Office may be disclosed by any member of that Office designated by the Director for the purposes of this subsection—
- (a) to any government department or Northern Ireland department or other authority or body discharging its functions on behalf of the Crown (including the Crown in right of Her Majesty's Government in Northern Ireland);
 - (b) to any competent authority;
 - (c) for the purposes of any prosecution in England and Wales, Northern Ireland or elsewhere; and
 - (d) for the purposes of assisting any public or other authority for the time being designated for the purposes of this paragraph by an order made by the Secretary of State to discharge any functions which are specified in the order.
- (6) The following are competent authorities for the purposes of subsection (5) above—
- (a) an inspector appointed under Part XIV of the ^{M4}Companies Act 1985 or Part XV of the ^{M5}Companies (Northern Ireland) Order 1986;
 - (b) an Official Receiver;
 - (c) the Accountant in Bankruptcy;
 - (d) an Official Assignee;
 - [^{F1}(e) a person appointed under—
 - (i) section 167 of the Financial Services and Markets Act 2000 (general investigations),
 - (ii) section 168 of that Act (investigations in particular cases),
 - (iii) section 169(1)(b) of that Act (investigation in support of overseas regulator),
 - (iv) section 284 of that Act (investigations into affairs of certain collective investment schemes), or
 - (v) regulations made as a result of section 262(2)(k) of that Act (investigations into open-ended investment companies),
 to conduct an investigation;
 - (f) a body corporate established in accordance with section 212(1) of the Financial Services and Markets Act 2000 (compensation scheme manager);]
 - (l) any body having supervisory, regulatory or disciplinary functions in relation to any profession or any area of commercial activity; and
 - (m) any person or body having, under the law of any country or territory outside the United Kingdom, functions corresponding to any of the functions of any person or body mentioned in any of the foregoing paragraphs.

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- (7) An order under subsection (5)(d) above may impose conditions subject to which, and otherwise restrict the circumstances in which, information may be disclosed under that paragraph.

Extent Information

- E1** This version of this provision extends to England and Wales only; a separate version has been created for Northern Ireland only

Textual Amendments

- F1** S. 3(6)(e)(f) substituted (1.12.2001) for s. 3(6)(e)-(k) by [S.I. 2001/3649](#), [arts. 1, 308](#)

Marginal Citations

- M1** 1970 c. 9.
M2 1984 c. 60.
M3 1970 c. 9.
M4 1985 c. 6.
M5 [S.I. 1986 No.1032](#) (N.I. 6).

3 Disclosure of information. **N.I.**

- (1) Where any information subject to an obligation of secrecy under the ^{M6}Taxes Management Act 1970 has been disclosed by the Commissioners of Inland Revenue or an officer of those Commissioners to any member of the Serious Fraud Office for the purposes of any prosecution of an offence relating to inland revenue, that information may be disclosed by any member of the Serious Fraud Office—
- for the purposes of any prosecution of which that Office has the conduct;
 - to any member of the Crown Prosecution Service for the purposes of any prosecution of an offence relating to inland revenue; and
 - to the Director of Public Prosecutions for Northern Ireland for the purposes of any prosecution of an offence relating to inland revenue,
- but not otherwise.
- (2) Where the Serious Fraud Office has the conduct of any prosecution of an offence which does not relate to inland revenue, the court may not prevent the prosecution from relying on any evidence under section 78 of the ^{M7}Police and Criminal Evidence Act 1984 (discretion to exclude unfair evidence) by reason only of the fact that the information concerned was disclosed by the Commissioners of Inland Revenue or an officer of those Commissioners for the purposes of any prosecution of an offence relating to inland revenue.
- (3) Where any information is subject to an obligation of secrecy imposed by or under any enactment other than an enactment contained in the ^{M8}Taxes Management Act 1970, the obligation shall not have effect to prohibit the disclosure of that information to any person in his capacity as a member of the Serious Fraud Office but any information disclosed by virtue of this subsection may only be disclosed by a member of the Serious Fraud Office for the purposes of any prosecution in England and Wales, Northern Ireland or elsewhere and may only be disclosed by such a member if he is designated by the Director for the purposes of this subsection.

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- (4) Without prejudice to his power to enter into agreements apart from this subsection, the Director may enter into a written agreement for the supply of information to or by him subject, in either case, to an obligation not to disclose the information concerned otherwise than for a specified purpose.
- (5) Subject to subsections (1) and (3) above and to any provision of an agreement for the supply of information which restricts the disclosure of the information supplied, information obtained by any person in his capacity as a member of the Serious Fraud Office may be disclosed by any member of that Office designated by the Director for the purposes of this subsection—
- (a) to any government department or Northern Ireland department or other authority or body discharging its functions on behalf of the Crown (including the Crown in right of Her Majesty's Government in Northern Ireland);
 - (b) to any competent authority;
 - (c) for the purposes of any prosecution in England and Wales, Northern Ireland or elsewhere; and
 - (d) for the purposes of assisting any public or other authority for the time being designated for the purposes of this paragraph by an order made by the Secretary of State to discharge any functions which are specified in the order.
- (6) The following are competent authorities for the purposes of subsection (5) above—
- (a) an inspector appointed under Part XIV of the ^{M9}Companies Act 1985 or Part XV of the ^{M10}Companies (Northern Ireland) Order 1986;
 - (b) an Official Receiver;
 - (c) the Accountant in Bankruptcy;
 - [^{F2}(d) the official receiver for Northern Ireland;]
 - [^{F3}(e) a person appointed under—
 - (i) section 167 of the Financial Services and Markets Act 2000 (general investigations),
 - (ii) section 168 of that Act (investigations in particular cases),
 - (iii) section 169(1)(b) of that Act (investigation in support of overseas regulator),
 - (iv) section 284 of that Act (investigations into affairs of certain collective investment schemes), or
 - (v) regulations made as a result of section 262(2)(k) of that Act (investigations into open-ended investment companies),
 to conduct an investigation;
 - (f) a body corporate established in accordance with section 212(1) of the Financial Services and Markets Act 2000 (compensation scheme manager);]
 - (l) any body having supervisory, regulatory or disciplinary functions in relation to any profession or any area of commercial activity; and
 - (m) any person or body having, under the law of any country or territory outside the United Kingdom, functions corresponding to any of the functions of any person or body mentioned in any of the foregoing paragraphs.
- (7) An order under subsection (5)(d) above may impose conditions subject to which, and otherwise restrict the circumstances in which, information may be disclosed under that paragraph.

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Extent Information

- E2** This version of this provision extends to Northern Ireland only; a separate version has been created for England and Wales only

Textual Amendments

- F2** S. 3(6)(d) substituted (N.I.) (1.10.1991) by [S.I. 1989/2405 \(N.I. 19\)](#), arts. 1(2), 381, **Sch. 9 Pt. II para. 57**; [S.R. 1991/411](#), **art. 2**.
- F3** S. 3(6)(e)(f) substituted (1.12.2001) for s. 3(6)(e)-(k) by [S.I. 2001/3649](#), **arts. 1**, 308

Marginal Citations

- M6** 1970 c. 9.
- M7** 1984 c. 60.
- M8** 1970 c. 9.
- M9** 1985 c. 6.
- M10** [S.I. 1986 No.1032](#) (N.I. 6).

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