

These notes refer to the Commissioners for Revenue and Customs Act 2005 (c.11) which received Royal Assent on 7 April 2005

COMMISSIONERS FOR REVENUE AND CUSTOMS ACT 2005

EXPLANATORY NOTES

OVERVIEW OF THE ACT

Use of information (section 17 and Schedule 2, part 2)

12. These enable information acquired by HMRC in connection with a function to be used for any of its other functions. Prior to the formation of HMRC information could be passed between the Inland Revenue and Customs and Excise through statutory gateways. This section enables the department to pool all its information, irrespective of the purpose for which it was originally obtained. The use of such information within the organisation is subject to any prohibition imposed by other enactments, including by the Data Protection Act 1998 and the Human Rights Acts 1998. Management controls ensure that the use of the information is appropriate and proportionate.
13. The Act also provides for HMRC to have the same statutory gateways for information to be passed to other government departments as Inland Revenue or Customs and Excise had.