

*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

COMMENTARY ON CLAUSES

Section 23: Freedom of information

143. *Section 23* clarifies the interaction between the confidentiality sections and the Freedom of Information Act 2000. Where information relates to a person (as defined in section 19) it will be exempt from disclosure under section 44(1)(a) of the Freedom of Information Act 2000. But this exemption does not apply to all other information held by HMRC. As such, this information will be subject to the requirements of that Act.