



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Information

21 Disclosure to prosecuting authority

- (1) Disclosure is in accordance with this section (as mentioned in section 18(2)(b)) if made—
 - (a) to a prosecuting authority, and
 - (b) for the purpose of enabling the authority—
 - (i) to consider whether to institute criminal proceedings in respect of a matter considered in the course of an investigation conducted by or on behalf of Her Majesty's Revenue and Customs, ^{F1}...
 - (ii) to give advice in connection with a criminal investigation (within the meaning of section 35(5)(b)) or criminal proceedings [^{F2}, or in the case of the Director of Revenue and Customs Prosecutions, to exercise his functions under, or in relation to, Part 5 or 8 of the Proceeds of Crime Act 2002 (c. 29).]
- (2) In subsection (1) “prosecuting authority” means—
 - (a) the Director of Revenue and Customs Prosecutions,
 - (b) in Scotland, the Lord Advocate or a procurator fiscal, and
 - (c) in Northern Ireland, the Director of Public Prosecutions for Northern Ireland.
- (3) Information disclosed to a prosecuting authority in accordance with this section may not be further disclosed except—
 - (a) for a purpose connected with the exercise of the prosecuting authority's functions, or
 - (b) with the consent of the Commissioners (which may be general or specific).
- (4) A person commits an offence if he contravenes subsection (3).

Status: Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 21 is up to date with all changes known to be in force on or before 04 June 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)

- (5) It is a defence for a person charged with an offence under this section to prove that he reasonably believed—
- (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (6) A person guilty of an offence under this section shall be liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years, to a fine or to both, or
 - (b) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both.
- (7) A prosecution for an offence under this section may be instituted in England and Wales only—
- (a) by the Director of Revenue and Customs Prosecutions, or
 - (b) with the consent of the Director of Public Prosecutions.
- (8) A prosecution for an offence under this section may be instituted in Northern Ireland only—
- (a) by the Commissioners, or
 - (b) with the consent of the Director of Public Prosecutions for Northern Ireland.
- (9) In the application of this section to Scotland or Northern Ireland the reference in subsection (6)(b) to 12 months shall be taken as a reference to six months.

Textual Amendments

- F1** Word in s. 21(1)(b)(i) repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 164\(a\)](#), [14](#); [S.I. 2008/755](#), art. 2(1)(a)(d) (with arts. 3-14)
- F2** S. 21(1)(b)(iii) and preceding word inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 164\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)

Modifications etc. (not altering text)

- C1** S. 21 modified (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 2 para. 10](#); [S.I. 2008/755](#), art. 15(1)(h)

Commencement Information

- I1** S. 21 in force at 7.4.2005 by [S.I. 2005/1126](#), [art. 2\(1\)](#)

Status:

Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation:

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