



# Serious Crime Act 2007

## 2007 CHAPTER 27

### PART 3

#### OTHER MEASURES TO PREVENT OR DISRUPT SERIOUS AND OTHER CRIME

### CHAPTER 2

#### PROCEEDS OF CRIME

#### *Miscellaneous*

#### **85 Disclosure of information by Revenue and Customs**

- (1) This section applies to information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) (confidentiality).
- (2) Information to which this section applies may be disclosed by or with the authority of the Commissioners of Revenue and Customs—
  - (a) to the Criminal Assets Bureau in Ireland (“the CAB”) for the purpose of enabling or assisting the CAB to exercise any of its functions in connection with any matter within subsection (3); or
  - (b) to any specified public authority (in the United Kingdom or elsewhere)—
    - (i) for the purpose of enabling or assisting the public authority to exercise any of its functions in connection with any matter within subsection (3); or
    - (ii) (if the specifying order so provides) for the purpose of enabling or assisting the public authority to exercise any of its functions in connection with any matter within that subsection that is specified, or of a description specified, in the order.
- (3) The matters within this subsection are—
  - (a) the identification of proceeds of crime;

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*Status: This is the original version (as it was originally enacted).*

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- (b) the bringing of civil proceedings for enforcement purposes in relation to proceeds of crime; and
  - (c) the taking of other action in relation to proceeds of crime.
- (4) Information disclosed in accordance with subsection (2) must not be further disclosed except—
- (a) in connection with the exercise of any of the functions of the CAB or a specified public authority in connection with any matter within subsection (3) (or, in a subsection (2)(b)(ii) case, any such matter as is mentioned there); and
  - (b) with the consent of the Commissioners of Revenue and Customs or an authorised officer of the Commissioners of Revenue and Customs.
- (5) For the purposes of this section any consent or authorisation may be general or specific.
- (6) If a person in the United Kingdom discloses, in contravention of subsection (4), any revenue and customs information relating to a person whose identity—
- (a) is specified in the disclosure; or
  - (b) can be deduced from it;
- section 19 of the 2005 Act (wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.
- (7) Any reference in this section to a disclosure to the CAB or a specified public authority is a reference to a disclosure to such person, or to persons of such description, as may be specified in relation to the CAB or the public authority (as the case may be).
- (8) Nothing in this section authorises any disclosure of information which—
- (a) contravenes the Data Protection Act 1998 (c. 29); or
  - (b) is prohibited by Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23).
- (9) In this section—
- “the 2005 Act” means the Commissioners for Revenue and Customs Act 2005 (c. 11);
  - “assets” means property of any description, wherever situated;
  - “civil proceedings” means civil proceedings of whatever nature and whether brought in the United Kingdom or elsewhere;
  - “Commissioners of Revenue and Customs” means the Commissioners for Her Majesty’s Revenue and Customs;
  - “enforcement purposes”, in relation to the proceeds of crime, means with a view to—
    - (a) recovering, forfeiting or freezing assets constituting proceeds of crime; or
    - (b) otherwise depriving persons (to any extent) of, or of access to, such assets or the benefit of such assets;
  - “functions” includes powers, duties and objectives, and references to the exercise of functions include the pursuit of objectives;
  - “proceeds of crime” means assets derived, or suspected to be derived, directly or indirectly from criminal conduct (wherever occurring);
  - “public authority” means any body or person discharging functions of a public nature;

“revenue and customs information relating to a person” has the meaning given by section 19(2) of the 2005 Act;

“specified” means specified in an order made by the Treasury; and

“the specifying order”, in relation to a specified public authority, means the order specifying the authority for the purposes of this section.