



HGV Road User Levy Act 2013

2013 CHAPTER 7

Miscellaneous

[^{F1}14A Disclosure of information by Revenue and Customs

- (1) Information which is held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (confidentiality) may be disclosed by or with the authority of the Commissioners for Her Majesty's Revenue and Customs to—
 - (a) the Secretary of State, or
 - (b) a person providing services to the Secretary of State,for the purpose of enabling or assisting the exercise of any of the Secretary of State's functions under or by virtue of this Act.
- (2) Information disclosed in accordance with subsection (1) may not be further disclosed except—
 - (a) to any other person to whom it could have been disclosed in accordance with that subsection, or
 - (b) with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (3) If, in contravention of subsection (2), any revenue and customs information relating to a person is disclosed and the identity of the person—
 - (a) is specified in the disclosure, or
 - (b) can be deduced from it,section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies as it applies in relation to a disclosure of such information in contravention of section 20(9) of that Act.
- (4) In subsection (3) “revenue and customs information relating to a person” has the meaning given by section 19(2) of the Commissioners for Revenue and Customs Act 2005.
- (5) Nothing in this section authorises the making of a disclosure which contravenes [^{F2}the data protection legislation].

Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Section 14A. (See end of Document for details)

[In this section, “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act).]

Textual Amendments

- F1** S. 14A inserted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 93(1)**
- F2** Words in s. 14A(5) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 179(2)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), reg. 2(1)(g)
- F3** S. 14A(6) inserted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 179(3)** (with [ss. 117, 209, 210](#)); [S.I. 2018/625](#), reg. 2(1)(g)

Changes to legislation:

There are currently no known outstanding effects for the HGK Road User Levy Act 2013, Section 14A.