

SCHEDULES

SCHEDULE 2

INDEPENDENT MONITORING AUTHORITY FOR THE CITIZENS’ RIGHTS AGREEMENTS

PART 3

FURTHER PROVISIONS

Disclosure of HMRC’s information

- 36 (1) Her Majesty’s Revenue and Customs (or anyone acting on their behalf) may disclose information for the purpose of—
- (a) facilitating the exercise by the IMA of any of its functions, or
 - (b) facilitating the exercise by the Secretary of State or another relevant public authority of functions relating to the IMA.
- (2) A person who receives information as a result of sub-paragraph (1) may not—
- (a) use the information for a purpose other than one mentioned in sub-paragraph (1), or
 - (b) further disclose the information,
- except with the consent of the Commissioners for Her Majesty’s Revenue and Customs (which may be general or specific).
- (3) If a person discloses information in contravention of sub-paragraph (2) which relates to a person whose identity—
- (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 in relation to that disclosure as it applies in relation to a disclosure of information in contravention of section 20(9) of that Act.
- (4) This paragraph does not limit the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.